

A CONCISE  
A B S T R A C T  
*Dixon* OF THE MOST *Dixon*  
IMPORTANT CLASSES

IN THE FOLLOWING INTERESTING

ACTS OF PARLIAMENT,  
PASSED IN THE SESSION OF 1785;

By which the PUBLIC in general are more immediately affected,  
than by any passed in any former Session, viz.

INSURANCE,  
GAME,  
SHOPS,  
COACHMAKERS,  
COALS,

SERVANTS,  
PAWNBROKERS,  
CARRIAGES,  
GLOVES, AND  
POSTHORSES.

By a GENTLEMAN of the INNER-TEMPLE.

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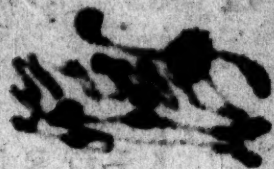
L O N D O N:

PRINTED FOR J. WALKER, N° 44, PATERNOSTER-ROW.

M. DCC. LXXXV.

IN B. The Second Part, containing the remaining interesting

1608/3799





A N

# A B S T R A C T, &c.

25 G E O. III. C A P. 44.

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An Act for regulating Insurances on Ships, and  
on Goods, Merchandizes, or Effects.

**T**HAT from and after the 5th of July 1785, no person resident in Great Britain shall make any policy upon interest in any ship, or on any property, without inserting his or their names as persons interested therein, or of the person who shall effect the same, as agent of the person really interested, or for whose benefit or account, policy is made; and that every policy made by persons non-resident in Great Britain, contrary hereto, shall be void.

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## G A M E A C T.

25 G E O. III. C A P. 50.

An Act for repealing 24. Geo. III. Cap. 43.  
and for granting other Duties in lieu thereof.

The said act repealed by Sect. I.

**A**FTER the 1st of July 1785, every person in Great Britain, who shall use dog, gun, net, or other engine, for taking or destroying game

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(not

(not acting as gamekeeper) shall previously deliver in writing, his name and place of abode, to the clerk of the peace, or his deputy, or to the sheriff or steward clerk, of the place where he shall reside, and annually take out a certificate thereof, upon a stamp of two pounds two shillings.

Deputation of gamekeeper, in England or Wales, shall be registered with the clerk of the peace; and deputation by proprietor of land in Scotland, shall be registered with the sheriff or steward clerk, and the gamekeeper shall annually take out a certificate thereof, upon a stamp of 10s. 6d. Sect. 2.

Every person delivering in, in writing, his name and place of abode; and every gamekeeper, registering his deputation, in manner aforesaid, and respectively requiring a certificate thereon, shall be annually intitled thereunto; and such clerk of the peace, or his deputy, and such sheriff or steward clerk, shall thereupon issue a certificate stamped in manner therein mentioned by sect. 4.

Said clerk of the peace, or his deputy, or the said sheriff or steward clerk, after he shall have signed such certificate, shall forthwith issue the same stamped, to the person requiring the same; and to receive 1s. for his trouble: and in case of neglect, or refusal to forfeit 20l. and to pay the duty on such certificate. Sect. 5.

Certificate to bear date on the day of the month on which the same shall be issued, and shall remain in force from thence until the first day of July next following; and issuing certificate otherwise than directed, to forfeit 20l. Sect 6.

All certificates issued on or after the first day of March 1785, shall remain in full force for the time



time granted, and until the 1st day of July 1786.  
Sect. 7.

That after the 1st July 1785, any person using greyhound, hound, pointer, setting dog, spaniel, or other dog, or gun, net, or other engine, for the taking or destruction of any hare, pheasant, partridge, black game, or red game, or any other game whatsoever, without having obtained such certificate, shall forfeit 20l. to be recovered and applied as after mentioned. Sect. 8.

If any person to whom deputation of a gamekeeper shall be granted, shall, for 20 days next after 1st July 1785, or for 20 days next after deputation be first granted, neglect or refuse to register the same, and take out a certificate thereon, he shall forfeit 20l. to be recovered and applied as after mentioned by Sect. 9.

Not necessary for the royal family to take out certificate, or persons deputed by them. Sect. 10.

Clerks of the peace, or their deputies, or the sheriff or steward clerks, on or before the 1st November 1785, or sooner, if thereunto required by commissioners of stamp-duties, to transmit to the head office in London, an alphabetical list of the certificates by them issued between the 25th March and 1st October, 1785; and shall also, on or before 1st August, in every subsequent year, whenever required as aforesaid, transmit to said head office such lists of the certificates, distinguishing the duties paid on each respective certificate; and the receiver general of the stamp-duties shall pay to every such clerk of the peace, or his deputy, or to every sheriff or steward clerk, for the making out and writing such list, after the rate of one halfpenny for the name of every person inserted in such list;



on neglect or refusal to make out lists, or not inserting in such list, a full, true, and perfect account, of all persons, incurs a forfeiture of 20l. Sect. 11.

Lists to be kept at the said head office, and may be inspected, on payment of 1s. Sect. 12.

Commissioners every year to cause lists to be inserted in the newspapers. Sect. 13.

On any new deputation of a gamekeeper, the first certificate granted shall be void; and the person acting under the same, after notice, shall be liable to the penalties prescribed in this act, as if no certificate had been granted. Sect. 14.

If any person shall be found using any dog, gun, net, or other engine, for the taking or destruction of game, by any other person who hath obtained a certificate, such other person, producing such certificate, may demand and require from the person so using such dog, &c. to shew a certificate; and every such person shall, upon demand, produce such certificate, and permit the same to be inspected accordingly; and if any such person shall wilfully refuse, or, not producing same, shall refuse, on demand, to give in his christian and surname, and the place of his residence, or give in any false or fictitious name or place of residence, he shall forfeit 50l. Sect. 15.

Certificate shall not authorise any person to use any greyhound, hound, pointer, setting dog, spaniel, or other dog, or any gun, net, or other engine for the taking or destruction of game in manner prohibited by law; nor shall give to any person any right to use any greyhound, hound, pointer, setting dog, spaniel, or other dog, or any gun, net, or other engine, for the taking or destruction of game, unless qualified so to do by law, but shall be liable

to the same penalties as if this act had not been made. Sect. 16.

No certificate, obtained under any deputation of gamekeeper, shall be pleaded or given in evidence, where the person having same shall have used, or shall use any greyhound, &c. out of precincts of manor for which such deputation was given. Sect. 17.

Every person residing in cities and towns that are counties of themselves, may deliver in account before directed, to the office of the clerk of the peace, or his deputy, of county adjoining such city or town, directed to issue certificate as if person requiring same resided in the county of such clerk of the peace; and upon neglect or refusal to issue such certificate, clerk of the peace liable to the same penalties as if he had refused or neglected to issue such certificate. Sect. 18.

Counterfeiting or forging, or procuring so to be, any stamp, or impression of same, with an intent to defraud; or uttering, vending, or selling any vellum, parchment, or paper, with counterfeit stamp thereupon, knowing same to be counterfeit; or fraudulently using any stamp with such intent, felony, without benefit of clergy. Sect. 19.

All powers, provisions, articles, and clauses, prescribed by any former act of parliament relating to the stamp-duties on vellum, parchment, and paper, in full force with relation to duties hereby imposed. Sect. 20.

All pecuniary penalties, imposed on any person for offences against this act, may be sued for and recovered in any court at Westminster, if committed in England, Wales, or Berwick upon Tweed; and in court of Sessions, Justiciary, or Exchequer,

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in Scotland, for offences committed there, by action of debt, &c. wherein no essoin, &c. or more than one imparlance, shall be allowed, and wherein, if plaintiff shall recover penalty, same shall be for his own use, with costs. Sect. 21.

Any one justice upon complaint, may summon the party and witnesses before him; and upon appearance, or in default, proceed to hear and determine the matter in a summary way; and upon proof, either by confession or oath of one credible witness, may give judgment for penalty, and issue out his warrants for levying penalties on the goods of the offender, and cause sale to be made in case not redeemed within six days, rendering to the party overplus, if any; and where not sufficient goods, to commit the offender to gaol, or house of correction for six months, unless penalty be sooner paid; and if aggrieved by judgment, upon giving security to value of penalty, together with costs of affirmance, may appeal to next general quarter sessions; and in case judgment shall be affirmed, justices may award costs. Sect. 22.

Persons summoned as witnesses, neglecting or refusing to appear, without reasonable cause, to forfeit 10l. to be levied, as before directed, as to other penalties. Sect. 23.

Form of conviction. Sect. 24.

Justices, to mitigate penalties, reasonable costs and charges of the officers and informers, as well in making the discovery as in prosecuting the same, being always allowed over and above such mitigated penalties, and so as such mitigation do not reduce the penalties to less than a moiety, over and above the said costs and charges; no conviction removeable by certiorari. Sect. 25.



No longer imprisonment than three calendar months, for nonpayment of any fine or penalty. Sect. 26.

Persons sued for any thing done in pursuance of this act, may plead the general issue, and give the special matter in evidence for their defence; and if upon trial, verdict pass for defendant, or plaintiff nonsuited, defendant shall have treble costs.

## S H O P A C T.

25 GEO. III. CAP. 30.

An Act for granting to His Majesty certain Duties on Shops within Great Britain

**F**OR every retail shop of the yearly rent of 5l. and under 10l. the yearly sum of 6d. in the pound.

For every such shop, of the yearly rent of 10l. and under 15l. the like sum of 1s. in the pound.

If of the yearly rent of 15l. and under 20l. the like sum of 1s. 6d. in the pound.

If of the yearly rent of 20l. and under 25l. the like sum of 1s. 9d. in the pound.

Of the yearly rent of 25l. and upwards, the like sum of 2s. in the pound. Sect. 1.

Said duties shall be paid over and above duties charged by 6 Geo. III. cap. 38. 19 G. III. cap. 59. and 24. Geo. III. cap. 38. Sect. 2.

First assessment shall be made for three quarters of a year, from the 5th day of July 1785; and afterwards for one whole year, from the 5th day of April, in every year. Sect. 3.

Said

Said duties shall be paid quarterly, viz. 5th January, 5th April, 5th July, and 10th October, in every year, by equal portions; first payment on 10th October, 1785. Sect. 4.

Said duties chargeable only upon the inhabitants or occupiers, their executors or administrators, and not on landlords, except as after mentioned. Sect. 5.

Where any house shall, by reason of having some part thereof used as a shop, be liable to the duties, it shall be assessed at same yearly rent as assessed at, in respect of the duties on inhabited dwelling-houses, by 19 Geo. III. chap. 59. and where any building, not being subject to any of the duties on inhabited dwelling-houses, shall, by reason of the whole or some part thereof being used as a shop, be liable to the duties, such building shall be assessed according to the full yearly rent. Sect. 6.

No warehouse, being a distinct and separate building, and not part of shop, chargeable with duty, but employed solely for lodging goods, or for sale of them, by wholesale only, or carrying on some manufacture, although same may join to or have communication with such shop, shall be charged with the duties. Sect. 7.

Not to extend to any shop where bread, flour, meal, bran, and rubbles only are made or sold. Sect. 8.

Where houses liable to duties shall be divided into different apartments, amongst several occupiers, the same shall be assessed as if occupied by one person or family only, and the landlord or owner shall be assessed as the occupier, and pay duties. Sect. 9.

Duties to be assessed, levied, collected, and received by persons to be appointed by the same authority,

rity, and shall be paid in every respect as by 20 Geo. II. chap. 3, 42. 21 Geo. II. chap. 10. 26 Geo. II. chap. 17. 31 Geo. II. chap. 22. 2 Geo. III. chap. 8. 6 Geo. III. chap. 19 Geo. III. chap. 24 Geo. III. chap. 10. Sect. 10.

Assessor shall have an allowance for first assessment of 3d. for each building assessed; to be received from receiver general, deputy or his deputy. Sect. 12.

The commissioners for putting in execution the said acts, concerning the duties on houses and windows, shall be commissioners for putting in execution this present act, and shall meet for the first time on or before 5th July, 1785, and in every year, as said commissioners shall think proper to appoint, before the 30th April yearly, and shall then divide themselves to act in separate districts, and proceed in the execution of this present act, in same manner, and under the same regulations and directions, as are prescribed by the said acts, with respect to duties on houses, and windows, except in such cases in which any alteration is made by this act. Sect. 13.

If there shall not have been a meeting of the said commissioners according to the act, any two or more of the commissioners, are hereby authorized and required forthwith, or as soon as may be afterwards, to meet and execute the same. Sect. 14.

No person shall presume to act as a commissioner (except in administering the oath of qualification) until he shall have taken the oaths as a commissioner of the duties charged on houses and windows; which two of the commissioners are authorized to administer: and if any person shall act as



a commissioner (except as aforesaid) before he shall have taken such oaths, he shall forfeit 100l. Sect. 15.

Commissioners shall cause notice to be inserted in their precepts to the inhabitants whom they shall think fit to be assessors under acts charging duties on houses and windows, that they are also appointed assessors of the duties within this act. Sect. 16.

If there shall be a neglect to appoint assessors for the said duties on houses, and windows; or if the assessors shall neglect to perform what is required of them by this act, then surveyor or inspector under house or window duty acts, are to do services by this act required from assessors; and the surveyors or inspectors, if, on the first assessment under this act, they shall perform the duty of assessors, shall be intitled to same reward as assessors under this act. Sect. 17.

Every assessor, surveyor or inspector authorised to act as assessor, shall, before he acts, take (besides the oaths by assessors by the before mentioned acts relative to the duties on houses, and windows) an oath, or affirmation, which any two of the commissioners are required to administer. Sect. 18.

Acting before he having taken oath or affirmation, to forfeit 20l. Sect. 19.

Assessors shall, before 10th September, 1785, and in all future years before the 24th day of June, estimate and ascertain the full and just yearly rent of buildings not already charged to the duty on inhabited houses, and shall make an assessment in writing of the duty hereby imposed, according to such estimate or valuation upon the occupier or occupiers of every such building, and shall, by writing under their hands, certify the number of buildings respectively charged

ed by this act, not already charged to the duty on inhabited houses, together with the rents estimated and ascertained for the same, and the names of the several occupiers, and sums of money payable for the same by this act; and shall, on or before said roth day of September, and in all future years on or before said 24th day of June, deliver assessments unto two of said commissioners. Sect. 20.

Any two of said commissioners, to whom assessments shall be delivered, shall, within one month next after receipt, or as soon after as conveniently may be, sign said assessments and surcharges as after mentioned, testifying their allowance of the same; and shall likewise appoint two persons to be collectors, they shall think able and responsible, and shall forthwith deliver, or cause to be delivered, such assessments so allowed of, unto persons nominated to be collectors for each year respectively, who are to collect and pay the duties, and give acquittances for the same; for whose paying unto the receiver general, money charged with, under this act, the parish for which they are so employed shall be answerable. Sect. 21.

In all extra-parochial places the said commissioners shall appoint two fit persons, living in or near same, to be assessors, and to make and return their said assessments in like manner as by this act appointed; and also to appoint two or more collectors, who are to collect and pay the same, according to the rates appointed by this act. Sect. 22.

Three of said commissioners shall strictly peruse the assessments, and examine the assessors thereof; and if any three of said commissioners shall, at the time of the delivery of such assessments, or within ten days after, have certain knowledge, or cause

to suspect that any building, or place, or any part thereof, which ought to be charged, is omitted, or undercharged, or not duly charged, any three of the said commissioners shall have power to summon the occupier to appear before them, of which three days notice at least shall be given; and if the person summoned neglect to appear, the commissioners may amend such assessments, and charge such occupier with rate; and moreover, three of the said commissioners to whom assessments shall be delivered, are required to examine into the annual value of any building, or place, charged in assessment, or omitted therein, and thereupon to enlarge, alter, or diminish the said assessment, so to be delivered to such commissioners, to the end that such duty may be set upon every such house; and any three of the commissioners shall, after such perusal and examination, sign said assessments, and surcharges thereto, testifying their allowance of the same. Sec. 23.

Any two of the said commissioners shall, yearly, cause true duplicates of such assessments to be transmitted, as directed by the acts relative to duties on houses and windows. Sec. 24.

In the duplicates to be transmitted to the receiver-general, and to the king's remembrancer, the number of shops, buildings, and places, exclusive of those assessed from the assessment on inhabited dwelling-houses, shall be inserted, as well as the amount of the duties, in order to ascertain the money which the receivers general are directed to pay to the assessors for the first year's assessment, at 3d each shop, building, or place, not being assessed from the assessment on inhabited dwelling-houses, and for the information of the proper officers,



ficers, who are to allow the same in the receivers accounts. Sec. 25.

Every surveyor and inspector under the acts relative to the duties on houses and windows before mentioned, for the rates and duties thereby imposed, is hereby empowered to examine and supervise the assessments to be made, as aforesaid, before the commissioners shall have signed and allowed the same, and to alter and amend any assessment, if he shall see cause; and every person, in whose custody assessment shall be, is required, upon request of the surveyor or inspector, to produce same; and if, after such assessment be made out, signed, and allowed, he shall discover, upon survey, that any building, or place, chargeable with the duties, shall have been omitted, or under-rated, surveyor or inspector shall certify the same in writing, under his hand, by way of surcharge, to two of said commissioners, on or before the 16th day of November, 1785, for the first quarterly payment, which shall be on the 10th of October in the same year, and thenceforward, and in every future year, at the same times they make their surcharges for the duties on houses and windows under the said acts before mentioned, in order to have such omission or under-rate rectified; and the said commissioners are thereupon to cause the same to be rectified, and the duties levied. Sec. 26.

If surveyor or inspector, shall omit to make a surcharge for the first half year, he may after make for the whole. Sec. 27.

Two commissioners, and one assessor, surveyor, and inspector, or any one authorised by him, may inspect and take copies of, or extracts from, any book kept by any parish-officer, or other person, of the poors rates, or other public taxes, rates,

or

or assessments, in Great Britain; and if any person, in whose custody or power any of the said books shall be, shall refuse or neglect to permit the said inspection, or the copies or extracts to be made, or to attend the said commissioners therewith, every such person shall pay 40 s. Sec. 28.

No house chargeable, shall be rated at less value yearly than that as assessed to the public rates now subsisting, where such premises are charged by a pound rate, and according to the full annual value; and when such premises as aforesaid are charged by a pound rate, according to any proportionate part of the real annual value, the same shall not be estimated at less than the full annual value upon which such proportions have been computed aforesaid. Sec. 29.

No occupier of any house, or place, liable to any duty, shall be charged to the poor's-rate or highway duty for any rates or duties hereby imposed and made payable; but such owners and occupiers shall continue to be rated and assessed thereto, as at the time of passing this act. Sec. 30.

Payment of any of the rates and duties granted by this act, by any occupier charged by this act, shall not intitle persons paying same to a legal settlement. Sec. 31.

If any person shall think himself overcharged or over-rated, he may appeal to the said commissioners; and any three of them shall hear and determine same; and all such appeals, in respect to the assessment for the first three quarters under this act, shall be heard and determined between the 10th day of December, 1785, and the 4th day of January, 1786; and all appeals in respect of any future assessments, on the days appointed, and in the manner directed, in the several acts herein-before men-

mentioned with respect to the rates and duties on houses and windows. Sec. 32.

Any of the said commissioners, shall not, upon the hearing of such appeal, make any abatement in the charge or surcharge made upon any person by assessment, or the surcharge of any surveyor or inspector, but the same shall stand good and remain part of the assessment, unless it shall then appear to the said commissioners, by examination upon oath, that such person hath been over-rated; in which cases, the said commissioners are to abate as they shall think proper; and every person intending to appeal to the said commissioners, shall give, at the least, 10 days notice thereof to assessor, surveyor, or inspector, of the place wherein person is assessed, who may then and there attend to justify the said assessment and surcharge; and they as well as appellant, may be present during all the time of hearing such appeals, and whilst the said commissioners shall be determining the same. Sec. 33.

All appeals, once heard and determined, shall be final, except as after directed. Sec. 34.

If any assessor, surveyor, or inspector, or the persons so appealing, in England, or in Wales, or in Berwick upon Tweed, shall apprehend the determination to be contrary to this act, and shall then declare himself dissatisfied therewith, assessor, surveyor, inspector, or appellant, may require the said commissioners to state specially, and to sign the case upon which the question arose, together with their determination thereupon; which the major part of the said commissioners then present, are to do, and to cause the same to be delivered to the party making such request, to be transmitted to one of the justices of the court of King's Bench or Common Pleas, or to one of the barons of the court



court of Exchequer, who is, with all convenient speed, to return an answer, with his opinion, according to which, the assessment shall be altered or confirmed: and if such assessor, surveyor, inspector, or appellant, in Scotland, shall apprehend the determination to be contrary to this act, and shall then declare himself dissatisfied therewith, surveyor, or person dissatisfied, may require major part of the said commissioners then present, to state specially, and sign the case upon which the question arose, together with their determination; which they are to cause to be delivered to the party making such request, to be transmitted to one of the judges of the court of Session, or of the barons of the Exchequer in Scotland; who, with all convenient speed, to return an answer to such case, with his opinion, according to which, the assessment shall be altered or confirmed: provided always, that the determination of the said commissioners shall stand, with respect to the payments which shall become due precedent to such opinions. Sec. 35.

Every penalty or forfeiture more than 20l. shall be recovered in any court at Westminster, if the matter shall arise within England or Wales, or the town of Berwick upon Tweed; or in the court of Session, court of Justiciary, or court of Exchequer, if the matter shall arise in Scotland, by action of debt, bill, plaint, or information, wherein no essoin, or more than one imparlance, shall be allowed; and one moiety of every such penalty or forfeiture shall belong to his Majesty, and the other to the person suing for same. Sec. 36.

In all cases where the pecuniary penalty doth not exceed 20l. it shall be recoverable before two justices of peace, on proof of the offence, either by the voluntary confession, or by the oath of one witness; and

and one moiety of every such last mentioned penalty shall belong to his Majesty, and the other to the informer prosecuting for same; and in case of non-payment shall be levied by distress and sale of the offender's goods and chattels, by warrant of such justices; and the overplus of the money raised, after deducting the penalty, and the expences of the distress and sale, shall be rendered to the owner; and for want of sufficient distress, the offender shall be sent by such justices to prison, not exceeding six months, nor less than one. Sec. 37.

If any person shall find himself aggrieved, he may, upon giving security to value of penalty and forfeiture, together with such costs of affirmance, appeal to next general quarter sessions, who are to summon and examine witnesses upon oath, and finally to hear and determine the same; and in case the judgement of justices be affirmed, they may award the person to pay costs of such appeal. Sec. 38.

Witness who shall neglect or refuse to appear, without a reasonable excuse, to be allowed of by justice, shall forfeit 40 s. to be levied and paid in such manner, and by such means, as before directed, as to other penalties. Sec. 39.

Justices may mitigate and lessen any such penalties, reasonable costs and charges of the officers and informers, as well in making the discovery, as in prosecuting the same, being always allowed over and above such a mitigation, and so as such mitigation does not reduce the penalties to less than one moiety over and above the said costs and charges; and no conviction shall be removed by *certiorari*. Sec. 40.

All constables and other officers, shall be aiding and assisting, and obey and execute such precepts

or warrants as shall be to them directed in that behalf by any three commissioners. Sec. 41.

## S E R V A N T S A C T.

25. GEO. III. CHAP. 43.

An Act to repeal the Duties on Male Servants; and for granting New Duties on Male and Female Servants.

**D**UTIES on servants granted by Stat. 17 Geo. III. chap. 39. 21 Geo. III. chap. 31. and 22 Geo. III. chap. 16. repealed. Sec. 1.

Not to affect the recovery of arrears of the said repealed duties, which, on 5th day of July, 1785, may remain unpaid, or the recovery of any penalty or forfeiture which may have been incurred on or before the same day. Sec. 2.

After said 5th day of July, there shall be paid annually,

For one male servant, 1 l. 5 s.

For two male servants, 1 l. 5 s. each.

For three, and not more than four, 1 l. 10 s. each :

For five, and not more than seven, 1 l. 15 s. each:

For eight, and not more than ten, 2 l. each :

And for eleven, and upwards, 3 l. each :

And every male person, 21 years of age, never having been married, who shall retain any male servant, shall pay the annual sum of 1 l. 5 s. for each male servant, over and above the duties before mentioned. Sec. 3.

Said duties shall be payable for every male servant who shall be employed as maitre d'hotel, house-



## S E R V A N T S ' A C T . 19

house-steward, master of the horse, groom of the chamber, valet de chambre, butler, under-butler, clerk of the kitchen, confectioner, cook, house-porter, footman, running-footman, coachman, groom, postillion, stable-boy, and helpers in the stables of such coachman, groom, or postillion, gardener (not being a day-labourer), park-keeper, game-keeper, huntsman or whiper-in, waiters in taverns, coffee-houses, inns, alehouses, or houses licensed to sell wine, ale, or other liquors by retail (other than occasional waiters), or by whatsoever names, male servants really acting in any of the said capacities shall be called, or whether they shall have been, or shall be employed in one or more of the said capacities, or in any other business jointly with one or more of the same. Sec. 4.

From said 5th day of July, there shall be paid, by every person who shall retain one female servant, for her annually, 2 s. 6 d.

If two, for each, 5 s.

If three, for each, 10 s.

Every male person of 21 years of age, never having been married, who shall retain one female servant, shall for her pay annually 2 s. 6 d. over and above the duty for one female servant.

And every such male person who shall retain two female servants, shall, for each, pay annually 5 s. over and above the duty of 5 s. each for two female servants.

And every such male retaining three female servants, shall, for each of them, pay annually 10 s. over and above the duty of 10 s. each for three female servants. Sec. 5.

Duties shall not extend to any servant in husbandry, farmers, dairy, or manufacture, or of any trade or calling than waiters, as aforesaid. Sec. 6:

Duty for coachman, groom, postillion, or helper, let out to hire by way of jobb, shall be paid by the master or mistress in whose service he shall be; and duty for gardener, retained by person who shall contract for the keeping of garden, shall be paid by the person in whose garden employed. Sec. 7.

No exemption on account or under pretence that servant is apprentice; save except apprentices imposed by magistrates and parish officers, so as they do not exceed two: nor to exempt apprentices employed as livery servants. Sec. 8.

Not to charge butler, manciple, cook, gardener, or porter, within the universities of Oxford or Cambridge, or of Edinburgh, Glasgow, Aberdeen, or Saint Andrews, in Scotland; colleges of Westminster, Eaton, or Winchester; or the royal family, ambassador, or foreign minister. Sec. 9.

Nor royal hospitals of Christ, Saint Bartholomew, Bridewell, Bedlem, Saint Thomas, in London and Southwark, or Guy's, or the Foundling hospital. Sec. 10.

Nor officer serving in any regiment of horse or dragoons, under the rank, or not receiving the pay of a field officer, provided he retains no more than one servant; nor any officer serving in any regiment of artillery, infantry, or marines, or corps of engineers, for any servant who is actually a soldier in the regiment or company to which such officer shall belong; nor any officer in the navy, under the rank of a master and commander in actual employ, for any servant who is upon the books of the ship. Sec. 11.

Where officer on half pay from navy, army, or marines, disabled by loss of a limb, or wound received in his Majesty's service, shall be charged for the

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the duty on male servants for one male servant only, on appeal and proof on oath that he is an officer on half pay, and disabled, commissioners may make an abatement of the whole duty, Sec. 12.

Every person having in their houses two children † or grand-children, under fourteen years old, shall be wholly exempted from the duties on one female servant, viz. ‡ If person having *two* children or grand-children, shall have only two female servants, he shall pay for one female servant, as if he retained only one female servant; and so in proportion for more, abating one female servant, and lowering duty for every two children or grand-children. Sec. 13.

Not to subject any master or mistress to duties for a female servant, if it appear, from extract of the register of the birth, that she is under 14, or above 60 years of age. Sec. 14.

Duties shall be assessed, collected, and received, as the duties on houses and windows, by stat. 20 Geo. II. chap. 3. chap. 42. 21 Geo. II. chap. 10. 26 Geo. II. chap. 17. 31 Geo. II. chap. 22. 2 Geo. III. chap. 8. 6 Geo. III. chap. 38. 19 Geo. III. chap. 59. and 24 Geo. III. chap. 38. Sec. 15.

For assessing, collecting, and paying the duties, commissioners authorised for putting in execution the said acts, shall be commissioners for executing this act, and shall meet for the first time on or before the 5th day of July, 1785, and afterwards

† The act says, *lawful*, which epithet is omitted, because the law recognizes *no other children*.

‡ By stat. 25 Geo. III. ch. 70. "*An act to rectify a mistake in this act.*"

shall



shall in like manner meet yearly, at such time as they shall think proper, on or before the 13th day of April; and shall then divide themselves to act in separate districts, and proceed in the execution of this present act, for assessing and collecting the duties in manner hereby prescribed by the said acts relative to the said duties on houses and windows, where not altered hereby. Sec. 16.

If no meeting of commissioners for executing this act, within time, or as hereby prescribed, two commissioners may meet at any other time, in order to execute the powers of this act, so as that the duties may be duly and effectually assessed and paid. Sec. 17.

No person to act as a commissioner (except in administering oath) until he shall have taken the oaths to qualify him for acting as a commissioner of the several duties charged on houses, and windows, and oath herein specified, which two commissioners are to administer; and if any person shall act as a commissioner, (except as aforesaid,) before he shall have taken oaths, he shall forfeit 100 l. Sec. 18.

First assessment of the duties shall be made for three quarters of a year, from the 5th day of July, 1785; and afterwards for one year, from the 5th day of April in every year. Sec. 19.

Duties shall be paid quarterly, on the 5th day of January, the 5th day of April, the 5th day of July, and the 10th day of October, in every year, by equal portions; the first payment to be made on the 10th day of October, 1785. Sec. 20.

Persons who, previously to the said 5th day of July, 1785, shall have already paid the said repealed duties on male servants for any part of the said three quarters for which the first assessment on  
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male servants under this act is to be made, or their respective executors or administrators, shall, after paying the said first assessment, have a right to receive back from the commissioners of excise, out of any money which shall be in their hands, such a proportion of the repealed duties on male servants, so already paid, as shall be necessary to prevent a double payment of the said duties, in respect of such male servants, for the said three quarters on the said first assessment: no person shall be intitled to receive back any sum in respect of such repealed duties on male servants, for any portion of the said three quarters, less than a full quarter of a year. Sec. 21.

If there shall be a neglect of appointment of assessors of the said duties on houses and windows, or if they shall neglect what is required of them by this act, then surveyor or inspector under the authority of the said acts, relative to the duties on houses and windows, may do and perform such and the like services, as by said acts are required. Sec. 22.

Every assessor, surveyor, or inspector, authorised to act as assessor, shall, before he take (besides the oaths or affirmations required to be taken by assessors by the before mentioned acts relative to the duties on houses and windows) an oath, or, being one of the people called quakers, make and subscribe a solemn affirmation, form herein set forth; which oath or affirmation any two of the commissioners are to administer; and acting before having taken the aforesaid oath of affirmation, shall forfeit and pay 20 l. Sec. 23.

Commissioners for this act shall, in their precepts naming whom they shall think fit to be assessors under the said acts, relative to the said duties on houses and windows, cause notice to be inserted, that

that such persons are also appointed assessors of the duties granted by this act. Sec. 24.

Such appointed assessors shall, within 14 days after their appointment yearly, give or leave notice in writing, for every person keeping any male or female servant liable to the duties within their limits, at his dwelling-house, to produce, within 14 days next after such notice, separate lists of male and female servants, describing the christian and surname of servant, and the capacity in which each shall have been retained, and to contain the greatest number of servants, male and female, which such person shall have retained at any one time in the course of the year ending the 5th day of April preceding such notice; and every such person shall, after such notice so given or left, make out the said lists, and sign and deliver the same, to assessor; upon neglect or refusal, assessor shall, from the best information, make assessment of male and female servants, kept, liable to the duties; and assessment shall be final, and no appeal therefrom, unless upon proof that party was not at dwelling-house at the time of the delivery of notice, nor between that day and the time limited for delivering list to assessor; or unless other excuse be proved for not having delivered list, as commissioners think reasonable. Sec. 25.

That the lists shall contain the greatest number of male and female servants, which the persons from whom lists are required shall respectively have at any time kept between the 10th day of October, 1784, and the 5th day of July, 1785. Sec. 26.

If any person, having been assessed in one parish for servants within the same, shall be again assessed in another for them; majority of Commissioners present on application, to alter assessment, on  
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proof that person has paid the said duties for servants in another place, or hath been assessed for the same; which proof, as to payment, shall be receipt signed by the collector to whom payment made, or by other reasonable evidence to satisfaction of majority of commissioners; and proof, as to the fact of the party having been assessed elsewhere, shall be made by producing copy of assessment signed by two commissioners where assessment shall have been made, (which certificate the clerk attending commissioners shall deliver gratis) or, in default thereof, proof shall be by other evidence, to satisfaction of majority of commissioners present. Sec. 27.

Every person who shall be called upon to give lists, shall make a declaration, signed, of number of servants party shall mean to pay for at every other place, specifying the particular parish wherein he shall mean to pay for such other servants, so as list or declaration shall contain the whole number of servants retained by master or mistress within Great Britain, in order to their being charged according to the rates, in proportion to the greatest number retained in the whole; and assessors shall enter said list or declaration at the end of their several assessments, and deliver same to surveyor for parish, in order that he may transmit the particulars thereof to the commissioners for managing the affairs of taxes. Sec. 28.

If assessors find, upon examination, that any servant is omitted, may surcharge the same, and make a true assessment upon every person keeping such servants within their districts, of the real number of servants retained by each such person, distinguishing  
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every such servant in manner before directed:  
Sec. 29.

Assessors shall deliver their assessment of the said duties, unto two of the said commissioners for this act, three calendar months next after their being appointed; and said commissioners shall, within one calendar month next after the receipt of the same, or as soon after as may be, sign said assessments and surcharges as shall be made, either by the same assessors, surveyors, or inspectors, testifying their allowance of the same; and shall likewise appoint two of the persons, named or presented in each of such assessments, to be collectors, or any other two as two of said commissioners shall think able and responsible; and shall forthwith deliver, or cause to be delivered, such assessments, so by the said commissioners allowed of, unto persons nominated to be collectors, who are to collect and pay the duties so assessed, and to give acquittances for the same. Sec. 30.

Surveyors and inspectors, appointed under said several acts relative to the duties on houses and windows, are impowered to examine lists or assessments before the commissioners shall have signed and allowed the same, and to alter and amend lists or assessments if they see cause; and every person in whose custody any such lists or assessments shall be, shall upon request of any such surveyor or inspector, produce the same; and if any such surveyor or inspector shall, after lists and assessments shall be made out, and signed and allowed, find, upon survey or examination, that any person who ought to be charged with the duties shall not have been charged, or under-rated, surveyor or inspector shall certify the same under his hand, by way of surcharge, to two of said commissioners, in order  
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to have such omission or under-rate rectified in the said assessments. Sec. 31.

Where any person liable to deliver lists or declaration to assessors, shall refuse or neglect so to do, he shall forfeit 10l. Sec. 32.

Where assessor, surveyor, or inspector, shall make a surcharge upon any person for servant omitted in list or declaration, surcharge shall be made after the rate of double the duty of the servant so omitted; and assessor or surveyor so making such surcharge shall have for his own use, one moiety of the sum charged by surcharge justly made upon list or declaration. Sec. 33.

Inhabitant householder of house, in which there shall be any lodger or inmate, keeping servants liable to duties, shall, within a week after a requisition, by notice in writing left at house by assessor, surveyor, or inspector of said duties on servants, deliver to, or leave for, such assessor, surveyor, or inspector, a list of lodgers or inmates retaining servant liable to the said duties, or shall have retained any such servant from the 10th day of October, 1784, to the 5th day of July, 1785, on the first assessment under this act; and from the 5th day of April in each preceding year, on every future assessment; which list shall express the christian and surname of every such lodger or inmate, and also of every servant, to the best of the knowledge or information of such inhabitant householder: who refusing or neglecting to deliver any such list, or shall wilfully omit or misrepresent any description which ought to be therein, incurs a forfeiture of 10l. Sec. 34.

If any person shall think himself overcharged or over-rated by any assessments, charge, or surcharge, he may appeal to the said commissioners, two of



whom shall hear and determine all appeals, except where it shall appear to the said commissioners that the person appealing shall have omitted to deliver in his list or declaration in manner aforesaid, and shall not assign sufficient cause, to their satisfaction, in manner for such omission before mentioned; at time of hearing appeal, list shall be produced, by or on part of appellant, upon oath, of the greatest number of servants, liable to the aforesaid duties, of such appellant, where appeal shall be made, kept at any time between the 10th day of October, 1784, and the 5th day of July, 1785, with respect to time which shall have elapsed between the said 10th day of October, and said 5th day of July; or with respect to any future year, the greatest number of such servants which shall have been so kept within the year preceding the 5th day of April in every such year, with such description and explanation, and also such list or declaration as to other districts, as before required; and all appeals shall be heard and determined, for the first assessment, on such days as two of the said commissioners shall appoint, and afterwards on the days to be appointed, and in the manner directed by the several acts with respect to the duties on houses and windows. Sec. 35.

Said commissioners shall not, upon the hearing any appeal, make any abatement in charge or surcharge of surveyor, but same shall stand good and remain part of the annual assessment, unless it shall then appear to the said commissioners, by examination upon oath, that such person is over-rated; and every person intending to appeal to the said commissioners, shall give at the least ten days notice thereof to surveyor, or to assessor of the place wherein such person is rated,  
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of such intention to appeal; and such surveyor or inspector and assessors may then and there attend to justify the said assessment and surcharge; and they, with appellant, shall have full and free liberty to be present during all the time of hearing such appeals, and the determination of the said commissioners on the same: who are hereby authorised and empowered upon every such appeal, although they shall confirm the surcharge of such assessors, surveyor, or inspector, upon application of appellant, to remit out of the penalty before directed to be paid to such assessor, surveyor, or inspector, surcharging such list, if they shall be of opinion that there was any doubt whether the servant so surcharged was rateable, and was wilfully omitted by appellant out of list or declaration. Sec. 36.

If, on examination on the hearing of appeal, it shall appear to the said commissioners, that such surcharge was falsely and vexatiously made; then such surveyor, assessor, or inspector so surcharging, shall forfeit and incur such penalties and punishment as, in and by the said acts relative to the duties on houses and windows, are directed for neglect of duty. Sec. 37.

All appeals, once heard and determined by two of the commissioners of this act, or the major part of them then present, on day by them appointed for hearing of appeals, shall be final, except as after excepted. Sec. 38.

If surveyor or inspector, or the person so appealing, in England, or in Wales, or in Berwick upon Tweed, shall apprehend the determination made by the said commissioners to be contrary to this act, and shall then declare himself dissatisfied with such determination, surveyor or inspector, or  
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person so appealing, may require the said commissioners to state specially, and sign the case upon which the question arose, together with their determination; and major part of said commissioners, then present, are to state and sign such case, and to cause the same to be delivered to the party making such request, to be transmitted to one of the justices of the court of King's Bench or Common Pleas, or to one of the barons of the court of Exchequer; and every such justice and baron is, with all convenient speed, to return an answer to case, with his opinion; according to which the assessment shall be altered or confirmed: and if either surveyor, inspector, or person appealing, in Scotland, shall apprehend the determination made by the said commissioners to be contrary to this act, and shall then declare himself dissatisfied with such determination, such surveyor, or person dissatisfied may require major part of the said commissioners, then present, to state specially, and sign the case upon which the question arose, together with their determination, who are to state and sign such case, and cause same to be delivered to the party making request, to be transmitted to one of the judges of the court of Session, or of the barons of the Exchequer in Scotland; who is required, with all convenient speed, to return an answer to case, with his opinion; according to which, the assessment shall be altered or confirmed. Sec. 39.

Notwithstanding such case, determination of commissioners shall stand, with respect to the payments precedent to such opinion. Sec. 40.

Every penalty of a greater sum than 20*l*. shall be recovered in courts of record at Westminster, if the matter arise within England and Wales, or the town of Berwick upon Tweed; or in



in the court of Session, Justiciary, or Exchequer in Scotland, if the matter shall arise in that part of the united kingdom, by action of debt, bill, plaint, or information; wherein no essoin, or more than one imparlance, shall be allowed; and one moiety of every such penalty or forfeiture shall belong to his Majesty, and the other to the person suing for the same. Sec. 42.

Where penalty doth not exceed 20 l. it shall be recoverable before two justices of the peace, on proof of the offence, either by confession or oath of one witness; and one moiety shall belong to his Majesty, and the other to the informer prosecuting for the same; and in case of nonpayment, shall be levied by distress and sale of the offender's goods by warrant of justices, and overplus, after deducting penalty, and expences of the distress and sale, shall be rendered to the owner; and, for want of sufficient distress, the offender shall be sent to prison for such time, not exceeding six months, nor less than one month, as justices shall think proper. Sec. 43.

All constables, and other officers, are required to be aiding and assisting, and to execute precepts or warrants as directed by three commissioners. Sec. 44.

All actions, suits, or informations, shall be brought within one year after the offence committed, and being brought afterwards, shall be void; and if any person shall be prosecuted for any thing done in pursuance of this act, or of any thing, herein contained, such person may plead the general issue, and give the special matter in evidence; and if upon the trial a verdict shall pass for the defendant, or plaintiff shall become nonsuited, then defendant shall have treble costs. Sec. 45.

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## PAWNBROKERS ACT.

25 GEO. III. CHAP. 48.

An Act for granting to His Majesty certain Stamp-duties on Licences to be taken out by Persons using or exercising the Trade or Business of a Pawnbroker.

**W**HERE person exercising the trade of a pawnbroker, shall reside in London or Westminster, Saint Mary le Bone, Saint Pancras, or within the bills of mortality, or Borough of Southwark, there shall be charged an annual stamp-duty of 10 l. Sec. 1.

And where pawnbroker shall reside in any other part of Great Britain, there shall be charged an annual stamp-duty of 5 l. Sec. 2.

After 5th day of July, 1785, no person whatsoever shall, unless he or she be licensed, receive, by way of pawn, goods for the repayment of money lent thereon, upon pain to forfeit 50 l. to be recovered and applied as after directed. Sec. 3.

From said 5th day of July, commissioners of stamp-duties, or some person duly authorised by them, shall grant licences for the space of one year, to commence from the said 5th day of July, upon all licences to be granted on or before that day; and upon licences to be first granted to any person or persons after the said 5th day of July, to commence from the day of the date of every such licence: and every person who shall take out such licence, shall take out another licence for another year, ten days at least before the expiration of that  
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year for which he shall be so licenced, if he shall continue the said trade of a pawnbroker; and shall in like manner renew such licence from year to year, paying down the sums due for the stamps on such licence, so long as he shall continue to exercise such trade. Sec. 4.

All persons who shall take, by way of pawn, pledge, or exchange, any goods for the repayment of money lent thereon, shall be deemed pawnbrokers. Sec. 5.

Not to extend to any person who shall lend money upon pawn at or under 5 l. per centum per annum interest. Sec. 6.

No licenced pawnbroker shall, by virtue of one licence, keep more than one house, shop, or other place, for taking in goods or chattels to pawn; but for each a separate licence shall be taken out. Sec. 7.

Persons in partnership, and carrying on the trade of a pawnbroker in one house or shop only, shall not be obliged to take out more than one licence, in any one year. Sec. 8.

If any person shall counterfeit or forge, or procure so to be, any stamp or mark; or shall counterfeit or resemble the impression of the same upon any vellum, parchment, or paper, with an intent to defraud; or shall knowingly utter, vend, or sell, any vellum, parchment, or paper, with a counterfeit mark or stamp thereupon; or if any person shall privately and fraudulently use any stamp or mark, with intent to defraud, shall suffer death without benefit of clergy. Sec. 10.

All powers, provisions, penalties, and all other matters prescribed by any former acts of parliament relating to the stamp-duties on vellum, parch-

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ment, and paper, shall be in full force with relation to the duties hereby imposed. Sec. 11.

All pecuniary penalties shall be sued for and recovered in courts at Westminster, for offences committed in England, the dominion of Wales, or the town of Berwick upon Tweed, and in his Majesty's court of Sessions, of Justiciary, or of Exchequer of Scotland, for offences committed there, by action of debt, wherein no essoin, &c. or more than one imparlance, shall be allowed; and wherein the plaintiff, if he recover any penalty, shall recover the same for his own use, with double costs. Sec. 12.

If any person shall be sued for any thing done in pursuance of this act, he may plead the general issue, and give the special matter in evidence for his defence; and if upon the trial a verdict shall pass for the defendant, or the plaintiff become nonsuited, defendant shall have treble costs. Sec. 14.

## CARRIAGE ACT.

25 GEO. III. CHAP. 47.

An Act for transferring the Receipt and Management of certain Duties therein mentioned from the Commissioners of Excise, and the Commissioners of Stamps respectively, to the Commissioners for the Affairs of Taxes; and also for making further Provisions in respect of the said Duties so transferred.

THE duties granted by stat. 20 Geo. III. chap. 10. 16 Geo. III. chap. 34. 19 Geo. III. chap.

25. 21 Geo. III. chap. 17. 22 Geo. III. chap. 66.  
23 Geo. III. chap. 66. 24 Geo. III. chap. 32. re-  
pealed. Sect. 1.

For every coach, berlin, landau, chariot, calash with four wheels, chaise-marine, chaise with four wheels, and caravan, that shall be kept by and for any person for his or her own use, or to let out to hire (except hackney coaches) shall be paid the yearly sum of 7l.

For every calash, chaise, or chair, with two or three wheels, to be drawn by one or more horses, that shall be so kept the yearly sum of 3l. 10s. Sect. 2.

After 5th July, 1785, the powers and provisions by 20 Geo. III. chap. 10. 16 Geo. III. chap. 34. 19 Geo. III. chap. 25. 21 Geo. III. chap. 17. and 22 Geo. III. chap. 66. given and made for paying, collecting, and securing the said recited duties on carriages, under the management of the commissioners of excise; and also, that from and after the 10th day of October, 1785, the powers and provisions, by the said recited acts of 23 Geo. III. chap. 66. and 24 Geo. III. chap. 32. given and made, for paying, collecting, and securing the said recited duties on waggons, wains, and other such carriages not charged with any duty under the management of the commissioners of excise; and also on horses kept for the purpose of riding, or in drawing certain carriages, in respect whereof any duty of excise is made payable, or for limiting the time or manner of paying the same, and all penalties and forfeitures in respect thereof, shall cease and determine. Sect. 3.

Not to remove from the management of the commissioners of stamps the licences granted by them to persons exercising the trade of horse dealing, nor to remove the management of the duties charged

charged on the owners of horses entered to start or run for any plate, prize, sum of money, or other thing. Sect. 4.

From and after said 5th day of July, so much of the said recited act of 23 Geo. III. chap. 66. charging duties upon waggons, and other carriages therein mentioned, as requires the said duties to be expressed in a licence for keeping such waggons and carriages, shall be no longer in force. Sect. 5.

Not to affect the recovery of any arrears which may, on the said 5th day of October remain unpaid of any of the said duties, the receipt and management of which are transferred by this act, or the recovery of any penalty or forfeiture which may have been incurred on or before the same days. Sect. 6.

After said 5th day of July, the duties hereby imposed on carriages, heretofore under the management of the commissioners of excise, and also the said duties on waggons, wains, and other such carriages, and on horses, charged by the said recited acts, shall be assessed, collected, and received, by such persons, in such manner, with such allowances, and under such penalties, forfeitures, and disabilities, and according to such rules, methods, and directions, prescribed for assessing, collecting, receiving, and paying the duties on houses, and windows, by stat. 20 Geo. II. chap. 3. 20 Geo. II. chap. 42. 21 Geo. II. chap. 10. 26 Geo. II. chap. 17. 31 Geo. II. chap. 22. 2 Geo. III. chap. 8. 6 Geo. III. chap. 38. 19 Geo. III. chap. 59. and 24 G. III. chap. 38. and all the powers, authorities, rules, directions, penalties, forfeitures, clauses, matters, and things, now in force, contained in the said acts, relative to the duties on houses and windows, for assessing and paying the rates and duties thereby granted,



granted, shall be in full force, and be duly observed, practised, and put in execution, throughout Great Britain, for assessing, collecting, and paying, the said duties hereby placed under the management of the said commissioners for the affairs of taxes, as the same are or may be for assessing, so far as the said powers, rules, authorities, and penalties are applicable thereunto, and not altered by this act. Sect. 7.

Said duties heretofore under the management of the commissioners of stamps, the management of which is hereby directed to be transferred, shall be paid into Exchequer, and applied to, the same uses as directed by the acts whereby they were granted. Sect. 8.

The commissioners for putting in execution the said acts relative to the duties on houses, and windows, and inhabited houses, shall be commissioners for executing this present act, and the powers therein contained; and such commissioners shall, in the places, for which they shall be appointed commissioners, meet for the first time on or before said 5th day of July, for raising, and collecting the duty on carriages, under the commissioners of excise; and on or before said 10th day of October, for the purpose of raising, collecting the duties on waggons, wains, and other such carriages, and on horses; and afterwards shall, in like manner, meet yearly at such time as they shall think proper, on or before the 30th day of April; and shall then divide themselves to act in separate districts, and proceed in the execution of this present act, for assessing, and collecting the said recited duties on carriages and horses, as prescribed by the said acts relative to the duties on houses, and windows, and inhabited

inhabited houses, except where alteration by this act. Sect. 11.

If there shall not have been a meeting of said commissioners within time, or according to the manner hereby prescribed, any two of them may meet at any other time, in order to execute the powers of this act, so as that the said recited duties on carriages and horses may be duly and effectually assessed and paid. Sect. 12.

No person shall act as a commissioner (except in administering the oath of qualification) until he shall have taken the oaths requisite to qualify him for acting as a commissioner of the several duties charged on houses, windows, and inhabited houses. Which oath two of the commissioners are authorised to administer; and if any person shall act as a commissioner of this act, (except as aforesaid), before he shall have taken such oaths as aforesaid, he shall, for every offence, forfeit 100l. Sect. 13.

First assessment of the said recited duties on carriages, shall be made for three quarters of a year, from said 5th day of July; and of the said recited duties on waggons, wains, and other such carriages, and on horses, for half a year, from said 10th day of October, and afterwards the assessment of the said recited duties on carriages and horses shall be made for one year, from the 5th day of April in every year. Sect. 14.

Said recited duties on carriages and horses, shall be paid quarterly, on the 5th day of January, the 5th day of April, the 5th day of July, and the 10th day of October, in every year, by equal portions; the first payment to be made on the 10th day of October, for the duties on carriages, now or heretofore under the management of the commissioners of excise; and on the 5th day of January

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1786, for the duties on waggons, wains, and other such carriages, and on horses. Sect. 15.

All persons who, previously to the said 5th day of July, or 10th day of October, shall have already paid the aforesaid duties on carriages and horses, for any part of the said three quarters or half year, for which the first assessments under this act are directed to be made, or their executors or administrators, shall, after paying the said first assessments, have a right to receive back from the commissioners of excise, or commissioners of stamps, for the duties now or heretofore under their management, or any officer appointed by them, out of any monies in their hands, such a proportion of the duties as shall be necessary to prevent a double payment of them for the said three quarters or half year on the said first assessments. Sect. 16.

If there shall be a neglect of appointment of assessors for the said duties on houses and windows, or if assessors shall neglect what is required of them by this act, then surveyor, or inspector of the said acts, may do and perform such and the like services as, by the said acts, are required from such assessors. Sect. 17.

Surveyor shall, before he acts, take (besides the oaths or affirmations to be taken by the before mentioned acts, relative to the duties on houses and windows) an oath, or, being one of the people called quakers, make and subscribe a solemn affirmation, in the form prescribed by the act; which oath or affirmation, two of the commissioners are hereby to administer; and if any person so appointed assessor, shall act before he shall have taken the aforesaid oath or affirmation, he shall forfeit and pay 20l. Sec. 18.

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Said commissioners shall, in their precepts to the inhabitants naming whom they shall think fit to be assessors under the said acts, relative to the said duties on houses and windows, cause notice to be inserted, that such persons are also appointed assessors of the said recited duties upon carriages and horses. Sec. 19.

Assessors shall, within 14 days after such their appointment yearly, give or leave notice in writing, for every person keeping any carriage or horse liable to the said recited duties on carriages and horses, at his dwelling-house, to produce, within 14 days next after giving such notice, list of carriages liable to the said recited duties thereon kept; list to describe the greatest number of such carriages which such person shall have kept at any one time in the course of the year, ending on the 5th day of April preceding such notice, and to express the denomination of each carriage, and its number of wheels, distinguishing which carriages are kept for private use, and which for hire, and which are used as public stage-coaches; and another list of number of horses liable to the said duties on horses kept and used; every list to contain the greatest number by him kept and used in the course of the year, ending on such preceding 5th day of April; and every such person shall, after such notice so given or left, make out the said lists, and sign and deliver same to such assessor, after expiration of 14 days from said notice, when called for; on neglect or refusal, such assessor shall, from the best information, make an assessment for number of carriages and horses, liable to the said recited duties, so kept, distinguishing them as aforesaid; and every such assessment shall be final and conclusive, not to appeal therefrom, unless upon  
proof

proof that he was not at his dwelling-house at time of delivery of notice, nor between that day and the time limited for delivering such lists to the assessor, or unless such person shall prove such other excuse for not having delivered lists, as the commissioners for executing this act shall, in their judgment, think reasonable and sufficient. Sec. 20.

Lists, delivered in manner before mentioned, by order of the said commissioners upon the first assessment, shall contain the greatest number of such carriages and horses, persons from whom such lists are before required, shall have kept and used between the 5th day of July, 1784, and the 5th day of April, 1785. Sec. 21.

If any person, having been assessed in one parish for his carriages or horses within the same, shall be again assessed in another for same, commissioners by this act, or majority of them, on any application, may alter assessment, on proof before them that such person hath paid the said duties in another place, or hath been assessed for the same; payment to be proved by producing a receipt signed by the collector to whom made, or by other reasonable evidence, to the satisfaction of the said commissioners for putting in execution this act, or the majority of them before whom such evidence shall be offered; and proof of the party having been assessed elsewhere, shall be made in like manner, either by producing a copy of assessment, signed by two commissioners, which copy the clerk then attending the said commissioners shall deliver gratis, or such proof shall be made by other evidence to the satisfaction of the majority of the commissioners present. Sec. 22.

Every person who shall be called upon to give lists, shall return a list, or make a declaration

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signed by him, of the number of such carriages and horses he shall mean to pay for at every other place, specifying the particular parish or district wherein he or she shall mean to pay for such other carriages and horses; and the said assessors shall enter the list or declaration last mentioned at the end of their several assessments, and deliver them to the surveyor for each parish or district, in order that he may transmit the particulars thereof to the commissioners for managing the affairs of taxes. Sec. 23.

If assessors find, upon examination, that any carriage or horse is omitted, they shall surcharge the same, and make a true assessment, upon every person keeping such carriages or horses, of the real number of carriages or horses kept by each such person, distinguishing every such carriage and horse as before directed. Sec. 24.

Such assessors shall make and deliver in writing their assessments of the said duties on coaches, carriages, and horses, unto two of the said commissioners for this act, within three calendar months next after their being so appointed assessors; and any two of the said commissioners, to whom such assessments shall be so delivered, shall, within one calendar month next after the receipt of the same, or as soon after as conveniently may be, set their hands to the said assessments, and to such surcharges as shall or may have been made in the mean time, either by the same assessors, or by such surveyor or inspector, testifying their allowance of the same; and shall likewise appoint two of the persons named in each of such assessments to be collectors, or any other two such persons as the said commissioners, for putting in execution



execution this act, shall think able and responsible; and shall forthwith deliver, or cause to be delivered, such assessments, so by the said commissioners allowed of, unto the respective persons by them nominated to be collectors; for whose paying unto the receiver general, such money as they shall be charged with under this act, the parish for which they are so employed, shall be answerable. Sec. 25.

Surveyor or inspector, under said several acts relative to the duties on houses and windows, shall inspect and examine list to be made out and signed by any such person keeping such carriages or horses, or any assessment for any parish, before the commissioners for putting in execution this act shall have signed and allowed the same, and to alter and amend any such list and assessment, if they shall see cause; and every person, in whose custody any such lists or assessments shall be, shall, upon the request of any such surveyor or inspector, produce the same; and if any such surveyor or inspector shall, after any such list and assessment shall be so made out, signed, and allowed, discover, upon his survey or examination, that any person who ought to be charged with the said recited duties on carriages and horses, shall have been omitted to be charged therewith, or shall have been under-rated, such surveyor or inspector shall certify the same in writing under his hand, together with an account of every carriage and horse omitted, and its proper description, by way of surcharge, to any two of the said commissioners for executing this act, in order to have same rectified in the said assessment. Sec. 26.

Where any person liable to deliver such lists or declarations to the assessor, shall refuse or neglect,

within the time before prescribed so to do, he shall forfeit 10 l. Sec. 27.

Where any assessor, surveyor, or inspector, shall make a surcharge upon any person for any carriage or horse omitted, such surcharge shall be made after the rate of double the duty, and assessor, surveyor, or inspector, so making such surcharge, shall have and receive for his own use, one moiety of the sum charged by every surcharge. Sec. 28.

Inhabitant householder of any house, in which there shall be any lodger or inmate keeping any carriage or horse liable to the said duties, shall, within a week after a requisition by notice in writing left at any such house by any assessor, surveyor, or inspector of the said duties, deliver to, or leave for such assessor, a list in writing of every such lodger or inmate in such house, or who shall have kept any such carriage or horse from the 10th day of October, 1784, on the first assessment under this act, and from the 5th day of April in each preceding year, on every future assessment; which list shall express the christian and surname of every such lodger or inmate, and shall contain an account of every such carriage, with such description as before required, and of every horse liable to the said duty, to the best of the knowledge and information of such inhabitant householder: and if he shall refuse to deliver any such list, or shall wilfully omit, or misrepresent any description which ought to be contained therein, he shall forfeit 10 l. Sec. 29.

If any person shall think himself over-rated may appeal to the said commissioners; and any two of them shall hear and determine all such appeals, except where it shall appear to the said commissioners,

sioners, that the person appealing shall have omitted to deliver in his declaration, and shall not assign sufficient cause to the satisfaction of the commissioners for such omission; in which case the said commissioners may dismiss the appeal: provided that at the time of hearing the same appeal, a list be produced, by appellant, upon his oath, of the greatest number of carriages and horses, subject to duties, as shall have been kept by him, between the 10th day of October 1784, and the 5th day of July, 1785, with respect to the time elapsed between the said 10th day of October, and the said 5th day of July; or with respect to any future year, the greatest number of such carriages and horses shall have been kept by him within the year preceding the 5th day of April in every such year, with such description and explanation, and also such list or declaration as to other districts required; and all such appeals shall be heard and determined on the days to be appointed, and as directed by the several acts before mentioned, with respect to the duties on houses, and windows. Sect. 30.

Said commissioners shall not, upon hearing any appeal, make any abatement in the charge or the surcharge of any such surveyor or assessor, as aforesaid, but the same shall stand good, and remain part of the annual assessment, unless it shall then appear to the said commissioners, by examination upon oath, that such person is over-rated; and every person intending to appeal to the said commissioners, shall give, at the least ten days notice thereof to the said surveyor, or assessor, of such intention to appeal, and such surveyor and assessor may then and there attend, to justify the said assessment and surcharge; and together with  
appellant,



appellant, shall have power and liberty to be present during all the time of hearing such appeals, and the said commissioners determining the same: and the said commissioners are, upon every such appeal, although they shall confirm the surcharge of such assessor, surveyor, or inspector, upon application of appellant, to remit the penalty before directed to be paid to such assessor, surveyor, or inspector surcharging such list, if they shall be of opinion that there was any doubt whether the carriage or horse so surcharged was rateable within the meaning of this act, and was not omitted out of list or declaration with any intention to defraud Sect. 31.

If on hearing appeal, it shall appear to the commissioners that such surcharge was falsely and veraciously made, surveyor, assessor, or inspector so surcharging, shall incur such penalties and punishments as by the said acts relative to duties on houses, and windows, are directed to be inflicted on surveyors, inspectors, or assessors for neglect of duty. Sect. 32.

All appeals once heard and determined by the said commissioners, or the major part of them then present, on the day by them appointed for hearing of appeals, shall be final, (except as after excepted). Sect. 33.

If surveyor or inspector, or the person so appealing in England, or in Wales, or in Berwick upon Tweed, shall apprehend the determination made by the said commissioners to be contrary to this act, and shall then declare himself dissatisfied with such determination, may require the said commissioners to sign the case upon which the question arose, together with their determination thereupon; and the major part of the said commissioners then present,

present, are to state and sign such case accordingly, and cause the same to be delivered to the party making such request, to be by him transmitted to one of the justices of the court of King's Bench or Common Pleas, or to one of the barons of the Exchequer; and every such justice and baron is, with all convenient speed, to return an answer with his opinion thereon, according to which the assessment shall be altered or confirmed: and if the surveyor or the person appealing, in Scotland, shall apprehend such determination to be contrary to this act, and shall then declare himself dissatisfied therewith, surveyor or person dissatisfied respectively, may require the major part of the said commissioners then present, to state specially and sign the case, together with their determination, which the said commissioners are to state and sign, and to cause the same to be delivered to the party making such request, to be transmitted to one of the judges of the court of Session, or of the barons of the Exchequer in Scotland, and every such judge and baron, with all convenient speed, to return an answer to such case with his opinion; according to which the assessment shall be altered or confirmed. Sect. 34.

Notwithstanding any such case, the determination of the said commissioners shall stand with respect to the payments which shall become due precedent to the opinion. Sect. 35.

Every penalty or forfeiture of a greater sum than 20*l.* shall be recovered in any court of record at Westminster, if matter shall arise within England or Wales, or the town of Berwick upon Tweed; or in the court of Session, of Justiciary, or of Exchequer in Scotland, if the matter shall arise there; by action of debt, &c. wherein no essoin, &c. nor more

more than one imparlance, shall be allowed; and one moiety of every such penalty or forfeiture shall belong to his majesty, and the other to the person suing for the same. Sect. 36.

The assessments shall be made for all horses whatsoever belonging to any person within Great Britain, which shall, on any occasion, be used for the purpose of riding, or drawing any carriage subject to any excise duty. Sect. 37.

Upon any appeal to the acting commissioners in England, or the commissioners of supply in Scotland, from the assessment so made for such horse; and on proof, on oath, made to the satisfaction of the said commissioners, that such horse, for which any person occupying a farm, not worth more than 150l. a year to be let, shall have been so assessed, has been only used for riding to and from market or church, or other place of publick worship, and to no other place, or for no other purpose of riding, the said commissioners may make an \* *abatement of the whole duty*. Sect. 38.

Where pecuniary penalty doth not exceed 20l. it shall be recoverable before two justices of the peace, either by confession or oath; and one moiety shall belong to his majesty, and the other to the informer; and in case of nonpayment, shall be levied by distress and sale of the offender's goods; and by warrant of such justices; and the overplus of the money raised, after deducting the penalty, and the expences of the distress and sale, shall be rendered to the owner; and for want of sufficient distress, the offender shall be sent to prison for such time, not exceeding six months, nor less than one, as justices shall think proper. Sect. 39.

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\* Strange language; for if you *abate* you do not take off the *whole*; and if you take off the *whole*, you do no more than merely *abate*.



## COACHMAKERS ACT. 49

That all constables and headborough, and other his majesty's officers, shall, and are hereby required and enjoined to be respectively aiding and assisting in the execution of this act, and to obey and execute such precepts or warrants as shall be to them directed in that behalf by the respective commissioners hereby appointed, or any of them. Sect. 40.

All actions shall be brought within one year after offence committed; and being brought after shall be void: and if any person shall be sued for any thing done in pursuance of this act, he may plead the general issue, and give the special matter in evidence for his defence; and if upon the trial a verdict shall pass for the defendant, or the plaintiff shall become nonsuited, defendant shall have treble costs. Sect. 41.

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## COACHMAKERS ACT.

25 GEO. III. CHAP. 49.

An Act for granting to His Majesty certain Duties upon Licences to be taken out by Coachmakers; and also certain Duties upon Carriages to be built for Sale.

**F**ROM 5th day of July, 1785, every coachmaker within Great Britain shall yearly take out a licence as after mentioned, and shall pay 11. for same. Sect. 1.

After said 5th day of July, no coachmaker within Great Britain, shall make or sell any coach,  
G chaife,

## 50 COACHMAKERS ACT.

chaife, berlin, landau, chariot, calash with four wheels, chaife-marine with four wheels, or caravan; or any calash, chaife, and chair, with two wheels, or other carriage heretofore made subject to any duty of excise, until he shall have taken out a licence, for which he shall pay down for same 1l. And if any such licences shall be taken out within the limits of the chief office of excise in London, then such licences shall be granted under the hands and seals of two or more commissioners of excise, or of such person as the commissioners shall appoint, and the duties shall be paid at the chief office of Excise in London, or as the said commissioners shall appoint; but if such licences shall be taken out in England or Wales, or in the town of Berwick upon Tweed, Licences shall be granted under the hands and seals of collectors and supervisors of excise, and the duties shall be paid to them within whose collection they shall be granted; and if taken out within the limits of the city of Edinburgh, they shall be granted under the hands and seals of two commissioners of excise in Scotland, or of such persons as they shall appoint, and the duties shall be paid at the chief office of Excise in Edinburgh, or as the said commissioners shall appoint; but if taken out in any other part in Scotland, then to be granted under the hands and seals of the collectors and supervisors of excise, and duties paid to the collector of excise within whose collection same shall be granted; and commissioners of excise, and the persons appointed by them, and also collectors, are required to grant and deliver such licences upon their payment of the duties. Sec. 2.

All persons taking out licences, are required to take out a fresh licence, ten days at least before the  
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the expiration of 12 calendar months after taking out the first, before they shall presume to make or sell any of the said carriages; and so to renew every such licence from year to year, paying down the like sum for every new or renewed licence; and if any person shall, after said 5th day of July, make or sell any of the said carriages without first taking out such licence, and renewing the same yearly, he shall forfeit 10*l*. Sec. 3.

Persons in partnership carrying on their trade in one house or shop only, shall not be obliged to take out more than one licence in any one year for carrying on such trade; and no one licence granted by virtue of this act, shall authorise any person to make or sell any of the said carriages, in any other house or place than wherein he makes the said carriages at the time of granting such licence, Sec. 4.

Upon the death of any person so licensed, his executors or administrators, or wife or child, may carry on the said trade of making or selling such carriages, where deceased person of such licence carried on such trade, during the residue of the term for which same was granted. Sec. 5.

Every coachmaker within Great Britain shall, from said 5th day of July, pay a duty of 20*s*. for coach, Berlin, Landau, chariot, calash with four wheels, chaise-marine, chaise with four wheels, or caravan; and 10*s*. for every calash, chaise, and chair with two wheels, which he shall make for sale. Sect. 6.

Such of said duties as are charged upon such licences, and upon carriages newly made, and sold in England, Wales, or the town of Berwick upon Tweed, shall be under the management of the commissioners and officers of his Majesty's revenue of excise in England; and such of the said duties



## 52 COACHMAKERS ACT.

as are charged upon such licences, and upon carriages newly made and sold in Scotland, shall be under the management of the commissioners and officers of excise in Scotland. Sect. 7.

Every coachmaker shall, once in six weeks, deliver a true account in writing, of the number and kinds of carriages which he or she shall have made and sold within six weeks, and of the days on which each carriage was sent out of his shop or warehouse; and such coachmaker, or his chief workman or manager, shall make oath (or, being a quaker, affirmation) to the truth of such account, according to the best of his knowledge and belief: and if carriage shall be made within the limits of the chief office of Excise in London, then accounts, oaths, or affirmations, shall be delivered to, and administered by such officer as the commissioners of Excise in England shall appoint, at the said chief office of Excise in London; and such coachmaker shall then and there pay and clear off all the duties due for such carriages; and if carriage shall be made within the limits of Edinburgh, same accounts, &c. shall be delivered to, and administered by such officer as commissioners of Excise in Scotland shall appoint, at the chief office of Excise at Edinburgh; and such coachmaker shall then and there pay to such officer all the duties due for such carriages; and if carriage shall be made at any other place in Great Britain, then such accounts, &c. shall be delivered to, and administered by the collector or supervisor of Excise of the district within which carriage shall be made, and coachmaker shall then and there pay to such collector all the duties due for such carriages: and in case any coachmaker shall neglect to deliver in such account, or to verify the same upon oath or affirmation

mation, or to pay down all the duties due for carriages, he shall forfeit 20 l. Sect. 8.

All prosecutions for the recovery of penalties and forfeitures, shall be heard and determined by bill, &c. in any court of Record at Westminster, or of Exchequer in Scotland, if incurred there; and all prosecutions for recovery of penalties and forfeitures incurred within jurisdiction of chief office of Excise in London, shall be heard and determined by any three commissioners of Excise in England; and in case of appeal, by major part of commissioners for appeals, whose judgment shall be final, and not liable to be removed by *certiorari*; and all prosecutions elsewhere within Great Britain, shall be heard and determined by any two justices of the peace residing near place where offence committed; and if either the informers or defendants shall think themselves aggrieved, they may appeal to the justices at next quarter sessions, who are to hear and determine same, and whose judgment therein shall be final, and not liable to be removed by *certiorari*; and the said commissioners for Excise, and commissioners for appeals, (in case of appeals) and all justices of the peace aforesaid respectively, are, upon complaint or information, upon oath, exhibited before them, of the commission of any offence against this act (which oath the said commissioners and justices of the peace respectively are hereby authorised to administer) to summon the party accused, and upon his appearance, or contempt, to proceed to the examination of the fact; and upon due proof made thereof, either by the confession, or by the oath of one credible witness (which oath they the said commissioners and justices respectively have hereby power to administer) to give judgment, and to award warrants,

## 54 COACHMAKERS ACT.

rants, for the levying of such penalties or forfeitures upon the goods of such person, and to cause sale to be made of them, if they shall not be redeemed within 13 days, rendering to such person the overplus; and for want of sufficient distress, to imprison the party till satisfaction be made. Sect. 9.

All money arising from the duties (the necessary charges of raising and accounting for the same excepted) shall be paid into the receipt of the Exchequer, separate from all other duties; and shall be appointed to same uses as duties on coaches and other carriages, granted by stat. 20 Geo. II. chap.

and subsequent acts, are applicable to. Sect. 10.

If any suit be commenced against any person for any thing done in pursuance of this act, same shall be brought within three months, and be laid in proper county; and the defendant may plead the general issue, and give this act, and the special matter, in evidence, on trial; and if verdict pass for the defendant, or plaintiff be nonsuited, or discontinue their action, or judgment be given against them, upon demurrer, or otherwise, then defendant shall have treble costs. Sect. 10.

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## G L O V E A C T.

25 GEO. III. CHAP. 55.

An Act for granting to His Majesty certain Duties on Licences, to be taken out by Persons vending Gloves or Mittens; and also certain Duties on Gloves or Mittens sold by Retail.

**A**FTER the 1st day of August, 1785, for every licence granted to any person vending gloves



gloves or mittens, there shall be charged a stamp-duty of one shilling :

For every pair of gloves or mittens, made of silk or leather, or materials, above the price or value of 4d. and not exceeding 10d. sold by retail, there shall be charged a stamp-duty of 1d.

For every such pair of gloves or mittens, above 10d. and not exceeding 1s. 4d. sold by retail, a stamp-duty of 2d.

For every such pair of gloves or mittens, exceeding 1s. 4d. sold by retail, a stamp-duty of 3d.

Sect. 1.

After said 1st day of August, no person required to be licensed, shall, unless licensed, sell any gloves or mittens, upon pain to forfeit 20l. to be recovered and applied as after is directed. Sec. 3.

Any two of stamp-duty commissioners shall grant licences for one year, to commence from the said 1st day of August, upon all licences to be granted on or before that day, and upon licences to be first granted to any person after the 1st day of August, from the day of the date of every such licence ; and every person who shall take out such licence, shall take out a fresh licence for another year, ten days at least before the expiration of that year for which he shall be so licensed, if he shall continue to sell gloves or mittens ; and shall in like manner renew such licences from year to year, paying down the respective sums due for the stamps on such licence, as long as he shall continue to sell gloves or mittens. Sect. 4.

Every person vending gloves or mittens by retail, shall cause the words, DEALER IN GLOVES, to be written in large and legible characters over door, or in some visible place in front of shop, or warehouse, where he keeps such gloves for sale, to denote

note that such person is a dealer in gloves, and licensed: and if any person shall presume to sell any gloves or mittens by retail, without fixing such notice, he shall, for every pair of gloves or mittens so sold, forfeit 5l. to be recovered and distributed as after is directed. Sect. 5.

If any person shall cause the words, DEALER IN GLOVES, to be so affixed, without being licensed, he shall forfeit 40l. Sec. 6.

All persons who shall sell any less quantity than 12 dozen pairs of gloves or mittens at one time, to any one person, shall be deemed a retailer of gloves. Sect. 7.

Every person vending by retail, or exposing to sale, any glove or mittens liable to the said duty, shall apply to the commissioners of stamps, or to the officers appointed by them, for paper tickets, stamped with the several duties, to be pasted or affixed, by the person so uttering or vending by retail such gloves or mittens, to the inside of the right hand glove or mitten, as the said commissioners shall direct. Sect. 8.

If any retail dealer shall sell, or if any person shall purchase, or receive in exchange for any other article, any gloves or mittens, subject to the stamp-duties, unless the stamp ticket shall be affixed, and stamped, or that shall have any ticket with a stamp or mark of less denomination or value than directed; every such person shall forfeit, for every such pair of gloves or mittens so sold, or so bought or received in exchange, 20l. to be recovered and applied as after directed: and if the party shall be a licensed retail dealer, the said commissioners may, after conviction of the offender, refuse to grant to such offender any licence in future. Sec. 9.

Not to extend to any person licensed, who shall sell

sell to any retailer of gloves or mittens also licensed, and gloves or mittens marked and stamped as directed. Sec. 10.

If any person shall, with intent to defraud, cut, tear, or take off, any mark or stamp; or shall, with the like intent, affix or paste on in any glove or mitten, any ticket, the same having been once made use of, and shall hereafter knowingly sell, utter, or expose to sale, any pair of gloves or mittens with such ticket, every person so offending, shall forfeit 20 l. to be recovered and applied as after directed. Sec. 11.

If any person shall, after said first day of August, sell or buy any such ticket, he shall forfeit 20 l. to be recovered and applied as aforesaid. Sec. 12.

If either buyer or seller of any such ticket, or of any pair of gloves or mittens not having the proper ticket affixed thereto, shall inform, he shall be admitted to give evidence against the party informed against, and be indemnified. Sec. 13.

Where any retail dealer shall deliver in any bill or charge for any gloves or mittens subject to the duties, such person shall make a distinct and separate charge for the stamp. Sec. 14.

If any person shall counterfeit or forge, or procure to be counterfeited or forged, said stamp, he shall suffer death without clergy. Sec. 15.

That all powers prescribed by any former act of parliament relating to the stamp-duties shall be of full force and effect with relation to duties hereby imposed. Sec. 16.

All pecuniary penalties shall be divided (if sued for within six calendar months from penalty being incurred) one moiety thereof to his Majesty, and the other, with full costs, to informer. Sec. 17.



All pecuniary penalties may be sued for and recovered in any court at Westminster, for offences in England, Wales, or Berwick upon Tweed, and in court of Sessions, Justiciary, or Exchequer in Scotland, for offences committed there, by action of debt, &c. wherein no essoin, &c. or more than one imparlance, shall be allowed. Sec. 18.

Such distribution of penalties, shall be prosecuted within the time herein limited; and in default, no informer shall have any part of penalties, but the whole thereof shall belong to his Majesty, and recoverable as aforesaid. Sec. 19.

Any justice of the peace residing near where the offence committed, may hear and determine; who is, upon information or complaint, to summon the party accused, and also the witnesses, and to examine into the matter of fact; and upon due proof, either by confession, or oath of one witness, to give judgment for penalty, and to issue out his warrant for levying forfeiture on the goods of the offender; and to cause sale to be made thereof, in case they shall not be redeemed within six days, rendering to the party the overplus, if any; and where the goods cannot be found sufficient to answer the penalty, to commit offender to prison, there to remain for three months, unless such pecuniary penalty shall be sooner paid: and if any person shall find himself aggrieved, he may, upon giving security to value of penalty, together with costs to be awarded, in case judgment be affirmed, appeal to next general quarter sessions, who are to summon witnesses upon oath, and finally to hear and determine the same; and in case judgement be affirmed, justices may award costs. Sec. 20.

If

If any person shall be summoned as a witness, touching any of the matters relative to this act, shall neglect or refuse to appear, without a reasonable excuse to be allowed of by justice, every such person shall forfeit 40 s. to be levied and paid as before directed. Sec. 21.

Form of conviction. Sec. 22.

Justice may mitigate penalties; reasonable costs and charges of the officers and informers, as well in making the discovery, as in prosecuting the same, being always allowed over and above such mitigation, and so as penalties be not reduced thereby to less than one moiety over and above the said costs and charges; and no such conviction shall be removed by *certiorari*. Sec. 23.

After said first day of August, stat. 6 Geo. III. chap. 19. and the several forfeitures and penalties thereby inflicted, for preventing the importation and sale of foreign manufactured leather gloves and mitts, shall extend to all foreign leather cut into the form of gloves or mitts, called shapes or trunks, or which shall be cut or prepared in any other manner or form, in order to be made into gloves or mitts, and are not proper or fit to be used for, and applied to any other purpose whatsoever. Sec. 25.

Persons sued may plead the general issue, and give the special matter in evidence; and if a verdict pass for defendant, or plaintiff become nonsuited, defendant shall have treble costs. Sec. 26.

## C O A L, &amp;c. A C T.

25. GEO. III. CHAP. 54.

An Act for better securing the Duties upon  
Coals, Culm, and Cinders.

**A**FTER first August, 1785, collector, controller, or other officer of customs, in any port, harbour, haven, or creek, within the kingdom of Great Britain, may clear coastwise, or for parts beyond the seas, any ship laden or in part laden with coals, culm, or cinders, not to sign or grant any coquet, let-pass, transire, or other dispatch whatsoever, for the clearing outwards, either for a coasting voyage or a voyage for parts beyond the seas, any such ship or vessel, until the master, commander, or person taking charge or care of ship, shall deliver to the collector, or officer of customs, at such port, &c. within Great Britain, where such ship is so laden, or in part laden, two certificates from the fitter, or person vending or delivering the coals, &c. with which such ship shall be laden, or in part laden, expressing the real quantity so vended and delivered; which certificates every such fitter, or person vending or delivering such coals, &c. is to give to every such master or commander, and which the said collector or officer is to sign, and register in a public book to be kept by collector, or officer at custom-house in port or place where such ship is to be cleared outwards; one of which certificates shall be returned to the said master, commander, or person taking charge of ship, and the other shall remain in custody



custody of collector, or officer in custom-house ; and for the signing, entering, and registering of such certificates, sixpence shall be paid to such collector, or officer ; to which said register any person may examine without fee. Sec. 1.

In case fitter, or other person vending or delivering coals, &c. shall omit, or shall not give certificates, or shall give or make any false certificate of quantity of coals, &c. laden on board any ship whatsoever in Great Britain, he shall forfeit 50 l. Sec. 2.

From said first August, in case any coals, &c. laden on board any ship cleared coastwise at any port of Great Britain, shall be delivered in any part beyond the seas, before the duties due upon the exportation have been paid, the master, commander, or person taking charge of ship, shall, before he be permitted to enter, or clear out his said vessel coastwise, or for parts beyond the seas, not only pay to the collector, or officer, at the port in Great Britain from whence the said vessel is intended to be cleared out, the duties payable upon the exportation of such coals, &c. but also three shillings for every chaldron of coals, &c. Winchester measure, which had been so entered coastwise, and delivered in some part beyond the seas, to be applied to same uses with the respective duties now payable upon coals, &c. Sec. 3.

If it shall appear, upon the oaths of the master, together with the mate, and two of the mariners belonging to ship, who were on board at time she was cleared coastwise, and sailed in her during the whole voyage, taken in the open custom-house before the collector and comptroller, or other principal officers of such port (who are authorised and required to administer the same) that such ship was  
really

really and *bona fide* forced by contrary winds, or other unavoidable necessity and distress of weather, into such parts beyond the seas, and could not have proceeded with such coals, &c. to some port in this kingdom; which proof shall be transmitted by such officers to the respective commissioners of the customs for that part of Great Britain from whence such ship was cleared coastwise; and if it shall appear, to their satisfaction, that such vessel was so forced into parts beyond the seas, four commissioners shall order collector, or officer of customs, to whom the said duties, and the said sum of 3 s. for every chaldron as aforesaid, shall have been paid as before directed, to grant the master of such ship a special certificate thereof, in order that his coast bond may be discharged, and to return such 3 s. for every chaldron so paid; but on failure of the proof before directed, or if the same shall not be satisfactory to the said commissioners, such bond shall be prosecuted and put in suit. Sec. 4.

Said entry and register of the fitter's certificate, shall be accepted and admitted as, and taken to be full and complete evidence of the fact, in all cases where the original certificate is not produced. Sec. 5.

Penalty may be prosecuted, determined, and recovered, by bill, &c. in any court of record at Westminster, and in Exchequer at Edinburgh, wherein no essoin, &c. shall be allowed; and one moiety thereof shall be to the use of his Majesty, and the other to person suing for same. Sec. 6.

If any suit be commenced against any person, defendant may plead the general issue, and give this act and the special matter in evidence, at trial, and same was done in pursuance, and by the autho-

authority of this act: and if it appear so to have been done, then jury shall find for the defendant; and if plaintiff shall be nonsuited, or discontinue his action, after the defendant shall have appeared, or if judgement shall be given upon any verdict or demurrer against the plaintiff, the defendant shall recover treble costs, and have remedy as defendants have in other cases by law. Sec. 7.

## POSTHORSE ACT.

25 GEO. III. CHAP. 57.

An Act for repealing the Duties on Licences taken out by Persons letting Horses for the Purpose of travelling Post, and on Horses let to Hire for travelling Post, and by Time, and on Stage Coaches; and for granting other Duties in lieu thereof; and also additional Duties on Horses let to Hire for travelling Post, and by Time.

**T**HE rates granted by stat. 20 Geo. III. chap. 51, and 23 Geo. III. chap. 63, repealed from 1st August 1785. Sec. 1.

Bonds, given in pursuance of the said acts, shall continue with respect to all duties due by virtue of the said acts, and to duties by this act. Sec. 2.

Licences granted in pursuance of the said acts, shall continue for periods respectively granted; and appointments made by the commissioners of stamps



stamps to collectors of the said duties, shall continue until revoked. Sec. 3.

After said first day of August,

Postmaster, innkeeper, or person who shall let to hire any horse for travelling post by the mile, or from stage to stage, or being a person usually letting horses to hire, shall let to hire for a day, or less time, any horse for drawing coach or other carriage used in travelling post, or otherwise, for which duties under commissioners of excise are payable, shall pay annually 5 s. for licence.

For horse hired by the mile or stage, to be used in travelling post, there shall be charged a duty of one penny halfpenny for every mile such horse shall be hired to travel post :

For horse hired for a day, or less, for drawing on any publick road, any coach or other carriage used in travelling post, or otherwise, there shall be charged, if the distance shall be then ascertained, one penny halfpenny per mile; and if the distance shall not then be ascertained, 1 s. 9 d. for each horse so hired; to be paid by person by whom horse shall be hired :

Person keeping any coach, berlin, landau, chariot, calash, chaise-marine, chaise, diligence, or other carriage with four wheels, or any calash, chaise, chair, or other carriage with two wheels, to be employed as publick stage coaches or carriages, for the purpose of conveying passengers for hire to and from different places, shall pay annually 5 s. for a licence.

Every coach, &c. as above, with four wheels, or any calash, &c. with two wheels, to be employed as aforesaid, shall be charged with a duty of one penny for every mile such carriage shall travel, to be paid by the owner. Sec. 4.

After

After the said 1st day of August, no person required by this act to be licensed, shall, unless authorised, let out any horse for hire, either by the mile or stage, or to draw any coach, berlin, landau, chariot, calash with four wheels, or carriage used in travelling post, or otherwise, (upon which any duties, under commissioners of excise, are payable) for a day, or less, upon forfeiture of 10 l. Sect. 6.

Two commissioners of stamp duties, or person authorised by them, shall grant licences to let out horses for one year, from said 1st August, upon all licences on or before that day; and upon licences after the said 1st day of August, to commence from the day of the date thereof; and all persons licensed for letting out horses, shall take out a fresh licence for another year, ten days at least before the expiration of the year, and so renew same from year to year, paying down the sums for such licences, as long as they continue to let out horses. Sect. 7.

No postmaster, innkeeper, or person licensed, shall keep more than one place for letting horses; but for each and every inn, house or other place, which any person shall keep, a separate licence shall be taken out; upon forfeiture of 20 l. Sect. 8.

Every such postmaster, &c. shall cause the words (*licensed to let post horses*) to be painted on a \* sign hung out, or upon front of house, stables or out-offices, where they let out horses to hire, that such postmaster, &c. is a letter or furnisher of horses, and authorised to furnish travellers, upon forfeiture of 5 l. Sect. 9.

Every person so licensed, if they furnish their own chaises, or carriages with horses let to hire to  
I travel

\* Quare the acts of this reign for taking them all down.

travel post, to mark or paint, on the outside pannel of each door of the chaise or carraige, christian and surname, and place of abode, in large and legible characters, in letters of a colour distinct from that carriage, each letter at least one inch in length, and continue the same thereupon, as long as such chaise or carriage shall be so used : neglect or omission, or painting false name or place, incurs a forfeiture of 5*l*. Sect. 10.

Every postmaster, &c. if he furnishes his own coaches, berlins, landaus, chariots, calashes, chaises, or carriages with four wheels, or any calash, chaise, chair, or carriage with two wheels, with horses let to hire for a day, or less, for drawing on any publick road, where carriage shall have a box, or outside seat for driver, shall affix upon some conspicuous part of the foot-board, or other part of box or seat, a brass or tin plate, on which there shall be marked or engraved christian and surname of owner, and name of place of abode, in large and legible characters, and continue the same thereon, and replace the same as occasion shall require, during time coach or carriage shall be so furnished ; if no box or outside seat, shall affix upon a conspicuous part of the pole, shaft or splinter-bar of carriage such brass or tin plate, with such engraving thereon, and same to be continued and replaced, and subject to like penalty for neglect, as in section 10. Sect. 11.

Commissioners to deliver to every licensed person a printed or written paper in the form set forth in this clause of the act, and also certain tickets ; on default to be subject to damages and treble costs. Sect. 12.

Every



Every postmaster, &c. shall, on receiving first licence, give security, by bond, of 50l. with a condition that whenever required to re-deliver, or cause to be re-delivered, the stamp-office tickets received, and unaccounted for, or pay money due thereon; and also deliver to persons authorised by commissioners to inspect same, and to receive money due thereon, the stamp-office accounts so delivered faithfully made out, signed, and attested, and pay all money due; and also faithfully perform all the directions herein contained, and in case of nonperformance or breach of condition, said commissioners, or the persons so appointed by them, may cause bond to be prosecuted; and in case of judgment against the defendant, said commissioners may refuse to grant licence to let horses in future. Sec. 13.

Such tickets shall be valued in account, and paid for in case of any deficiency, at the rate of 1s. 9d. for each horse, according the number of horses expressed by figures on such tickets, and in the receipt given for the same. Sec. 14.

Every postmaster, &c. who shall let horses to hire by the mile or stage, to be used in travelling post, shall, previous to the using such horse, ask, and receive, of person hiring the same, one penny halfpenny per mile for each mile such horse shall be so hired to travel, at the rate or number of miles which he shall charge such traveller, for the stage or distance such horse may be hired to go; and shall, at the same time he receives duty, deliver to the person hiring horse, one or more of said stamp-office tickets, and to which postmaster, &c. shall add, if an innkeeper, name of his sign or house; if not an innkeeper, his own name; and shall also

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insert name of place where such licensed person resides, and to which such horses may be hired to go; and if to London, name of street, square, or place there; and in words or figures, month, and day of month, with number of miles for which such horses are so hired: and if any person, neglect to ask and receive the said duty of one penny halfpenny per mile from person hiring horse, or neglect or refuse to deliver tickets filled up to such person so hiring horses, he shall forfeit 10l. and moreover, in case of not receiving the said duty, be chargeable therewith in the same manner as if actually received. Sect. 15.

Every traveller to whom the tickets, whereon shall be expressed the number of miles, shall be delivered, if they shall pass through any turnpike or toll-bar, shall, at the first turnpike, toll-bar, or bridge, at which any toll shall be by law collected, through which he shall pass, deliver to the toll-gate keeper there, ticket so given at place he hired horse, which said toll-gate keeper is to demand, receive and file; and if any traveller so going post shall have neglected to take ticket, or shall not deliver same properly filled up, he shall, before such horses be permitted to pass through such turnpike or toll-bar, pay for every horse hired and used by such traveller 1s. 9d. which the gate-keeper is to ask and demand, and not to permit horse to pass till paid the same, or produced ticket. Sec. 16.

No traveller shall be compelled to pay for a greater number of miles than expressed upon the ticket issued to such traveller; and if any person so licensed, shall insert in any such ticket name of  
any

## POSTHORSE ACT. 69

any other place than to which the horses shall be hired to go, or shall fill up a less number of miles than the number charged to such traveller, every offender shall forfeit 10 l. and the said commissioners may refuse to grant him licence in future. Sect. 17.

Where any ticket shall be issued, with the number of miles expressed thereon, and person so issuing the same, shall charge the traveller a specifick sum by the stage, and not after usual or certain rate per mile, person shall be accountable for one fourth of the money so received as for duty; and shall express on the said ticket the money charged to such traveller, and enter same in weekly account, one fourth part of the money so received, and pay the same to the collector of the duties; and if any person shall act contrary hereto, he shall forfeit 10 l. Sect. 18.

Every such postmaster shall, previous to such horse being used, ask and receive of person hiring the same, one penny halfpenny per mile for each mile, such horse shall be so hired to go, where the distance shall be ascertained, and where the distance shall not be ascertained, 1 s. 9 d. and shall at the same time deliver to person so hiring horse, one or more of the stamp-office tickets, with the words



## 70 POSTHORSE ACT.

words (*for a day*) inserted therein, as occasion shall require; and to which every postmaster, &c. shall add, if an inn-keeper, the name of his sign or house, if not his own name; and shall also insert name of the place where licensed person resides, and, in words or figures, the month and day thereof; and if any person shall neglect to ask and receive the said duty of one penny halfpenny, per mile, or 1 s. 9 d. for each horse from hirer, or not deliver ticket, to forfeit 10 l. and though not receiving duty, yet to be chargeable therewith. Sec. 19.

Every person to whom day ticket delivered, if he, in the course of the day, pass through any turnpike, toll-bar, or bridge (where toll collected by law) shall, at the first through which he shall pass, deliver to toll-gatherer day-tickets where he hired horse, which toll-gatherer is to file; and in return for such day-ticket, person shall receive from toll-gatherer an *exchange ticket*, to be supplied from stamp-office, containing name of county in which the turnpike shall be, and the words (*received day-ticket*), with number of horses according to the figures in day-ticket, with name of place at which such ticket was given, and particular day in which such exchange-ticket was issued, in printed or written letters or figures; which said exchange-tickets toll-gatherer is to deliver *gratis*, in return for day-ticket; said exchange ticket to be  
shewn

## POSTHORSE ACT. 71

shewn at every turnpike thro' which traveller shall afterwards on that day pass with such horse: and if person to whom day ticket be delivered, shall not leave same at first turnpike, or refuse to shew ticket given him in exchange at toll-bar, he shall pay, for every horse then used by him, 1 s. 9 d. before horse shall pass, toll-gatherer to ask and retain same to his own use; and where name of the owner of carriage shall be marked on foot-board, seat, pole, shaft, or splinter-bar, when the carriage is let out to hire at the same time with the horses, toll-gatherer shall not permit horse to pass through, until traveller shall have paid the same, or left such day-ticket, or produced exchange-ticket. Sec. 20.

If any person shall take off the brags or tin plate, to evade duty, or payment of the 1 s. 9 d. for each horse at the turnpike, he shall forfeit 10 l. Sec. 21.

In case any carriage shall pass without having such brags or tin-plate affixed thereon, driver shall forfeit 40 s. Sec. 22.

Where any postmaster, &c. shall let to hire any horse to return in less time than two days, and the number of miles, instead of the words (*for a day*), shall be inserted in ticket, he shall fill up the name of the place to which the horses are hired to go, and the true number of miles,

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miles, ascertaining the distance both going to and returning from the place expressed in ticket; and in default of not filling up the said ticket, he shall forfeit 10 l. and moreover be chargeable with the duty, as if actually received.  
Sect. 23.

Postmaster, &c. when he shall let to hire for two days, or longer, horses for drawing carriage on publick road, shall deliver, to the person travelling in carriage, or to driver, note or certificate, to be supplied from the stamp-office, on which shall be (*hired for two or more days*), and to which postmaster, &c. shall add the day of month, name of place of his abode, and number of days for which said horses shall be hired, and name and place of abode of person hiring same; and person travelling, or driver, shall, at the first turnpike, or place where toll is by law collected, if he shall pass through any, deliver to the toll-gate keeper the note or certificate so given him, which toll-gate keeper is to ask and receive and file; and in return for note or certificate, the toll-gate keeper shall deliver a ticket, called (*the check ticket*), from the stamp-office, which shall contain the name of the county in which the turnpike  
or



## POSTHORSE ACT. 71

or toll-bar shall be, and the words (certificate delivered), and also the name of place whence note or certificate issued, together with mark denoting the particular day on which such check was issued, in printed or written letters or figures; which said check ticket the said toll-gate keeper is to deliver gratis, in return for note or certificate, and which said check ticket shall be shown by driver or person therein, to the toll-gatherer at every turnpike or toll-bar through which the said horses may pass: and if any person so hiring horses, shall have neglected to take such note or certificate, or shall neglect or refuse to leave the same at first turnpike or toll-bar, or shall refuse to shew, at the several turnpikes or toll-bars through which he shall pass, the check ticket so given him, traveller shall pay for every horse, 1s. 9d. before horses be permitted to pass such turnpike or toll-bar, which the said toll-gate keeper is to retain to his own use, and not permit horses to pass till travellers shall have paid the same, or produced such note, certificate, or check ticket; and if postmaster, &c. shall, in note or certificate, insert any false or fictitious name or place of abode, or shall wilfully insert therein any fictitious name, or place of abode of any person hiring horses, or shall, in letting out such horses, pretend to let out horses for longer time than for which same were actually hired, with intent to evade duty, such postmaster, &c. shall forfeit 20l. and the said commissioners may refuse to grant offender licence in future. Sect. 24.

Horses hired for drawing carriage for less time than two successive complete days, shall be deemed to be hired for a day, and shall be subject as such are by this act. Sec. 25.

Every

Every toll-gate keeper, receiving day tickets, or notes or certificates for two or more days, and shall refuse to give traveller tickets gratis in exchange, or deliver the exchange ticket or check ticket, without having received in lieu thereof the stamp-office day ticket, or note or certificate for two or more days; or shall make, or permit to be made, alteration in tickets to be filed after same shall have come to his custody, or shall deliver any tickets directed to be received and filed, to any person than duly authorised to receive same, he shall forfeit 40 s. Sect. 26.

Postmaster, &c. so licensed, shall insert, in account herein specified, so delivered from the stamp-office, the number of horses used in travelling post, and of miles for which such horses shall have been so used, and name of place to which such horses were hired to go; also the number of horses let to hire for a day, or less; and also note or certificate so issued, and the day of the month on which the said day-tickets were used, or note or certificate was issued, together with the names of the postilions or drivers; which account shall be signed by such postmaster, &c. so licensed, and witnessed by the hostler, or other person employed in preparing and getting ready such horses, and shall be open, when required, to the inspection of any person duly authorised by said commissioners to inspect the same; and such postmaster, &c. so licensed, residing in *London* or *Westminster*, shall, the first Tuesday or Wednesday in every month, and such other person so licensed as aforesaid, residing within five miles of the head office for stamps, or within the bills of mortality, shall, the first Tuesday or Friday in every month, or other times appointed by said commissioners, on  
public

public notice given in the gazette, bring in and deliver to the commissioners, or person appointed by them, at the head office, the accounts directed for the four weeks ending on the Saturday preceding such day of delivery; and shall, at the same time, pay such money which shall appear to be due thereon to the receiver-general of stamp-duties, or to the proper officer for collecting said duties; at the head office, upon forfeiture of 10 l. for every default, and double amount of money so due from postmaster, innkeeper, or other person, for duties, for nonpayment thereof. Sect. 27.

Every postmaster, &c. so licensed, not residing within *London* or *Westminster*, or within five miles thereof, or within the bills of mortality, shall, at such times and places as herein mentioned, produce and deliver the accounts directed for the weeks ending on the Saturday preceding such delivery, and then unaccounted for, to person duly authorised by three of said commissioners to receive such accounts; and the money due thereon; and at the same time pay to person money due upon such accounts, under penalty of 10 l. for every default, and double the amount of the money payable from postmaster, innkeeper, or other person, for duties, for nonpayment thereof. Sect. 28.

Every postmaster, &c. so licensed, shall enter in his weekly account, the tickets, notes, or certificates, so issued on day in which the same shall be issued; and if any postmaster, innkeeper, or other person, shall date any of the posting-tickets or day-tickets, or any note or certificate, otherwise than as the same shall, at the time of such delivery, be entered in his weekly account, shall forfeit 40 s. Sect. 29.



Every postmaster, &c. so licensed, who shall be guilty of wilful concealment, or making false accounts, or other fraudulent contrivance, device, or pretence whatsoever, with an intent to defraud, he shall forfeit 50 l. and said commissioners may refuse to grant him licence in future. Sect. 30.

Every person who shall take the hire for such horses by the mile, or from stage to stage, shall be considered as the person to whom the duties shall be paid, and shall be chargeable as if the actual proprietor of such horse. Sect. 31.

No person, at whose inn, house, or place kept for letting horses to hire, traveller shall change horses, shall let to hire any horse to traveller otherwise than by the mile or stage; and if any postmaster, &c. shall act contrary hereto, he shall forfeit 10 l. Sect. 32.

Where postmaster, &c. so licensed, at whose inn, house, or place, traveller shall apply to change horses, if he cannot furnish horses to convey traveller on journey, postmaster, &c. shall issue to traveller a fresh ticket properly filled up, and receive the duty thereon, and charge himself therewith, as if the horses had been hired from such postmaster, &c. Sect. 33.

Every toll-gate keeper is authorised to receive from collector, to whom he shall deliver the day tickets and posting tickets, three-pence for every pound sterling, which the duties upon any such tickets shall amount unto, and after that rate for less sum; such allowance shall be over and above privilege of retaining the money by him collected from persons who shall not have delivered tickets to him. Sect. 34.

Every

Every toll-gate keeper shall bring the tickets received, if within five miles of the head office for stamps, to the said head office there, or to such other place, within the bills of mortality, as the commissioners of the stamp-duties shall appoint; and if beyond five miles from the head office, to such places, and at such times, as the collector shall require, and deliver up such tickets to such collector. Sect. 35.

Toll-gate keeper who shall have received such stamp-office tickets, who shall not bring same as aforesaid, shall, upon demand made at the gate of such turnpike or toll-bar, deliver such tickets to the collector; and if he refuse to deliver up stamp-office tickets so received, upon demand, he shall, for each ticket refused, forfeit 5 s. Sect. 36.

If toll-gate keeper shall wilfully neglect to ask, or refuse to receive tickets, or shall neglect or refuse to file the same when delivered, he shall forfeit 5 l. Sec. 37.

In case any toll-gate keeper shall ask, or receive, or agree to take less money than authorised, he shall forfeit 20 s. Sect. 38.

Stamp-duty commissioners may erect bars and gates across any public road, for the receipt of the tickets, and place persons thereat, who shall have same authority to collect and receive the tickets, notes, or certificates so issued, and to demand the money from the travellers for not producing and shewing the same, as the turnpike-men authorised by this act, and be liable and subject as they are, Sect. 39.

Every postmaster, &c. so licensed, not residing within five miles of the head office for stamps, nor within the bills of mortality, shall, at times and places to be mentioned at foot of the first licence

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granted, when same shall be delivered, and afterwards at foot of every receipt given by the collector for the money paid in by him on account of said duties, attend and there deliver in and pass his account, and pay the duty received by him to the collector: provided that no such person shall be compelled to travel for any cause whatsoever, if he live in a market town, out of the said town, or if he live out of a market town, then to no other place than market-town nearest his habitation. Sect. 40.

Act not to extend to horses used in hackney-coaches, where such coaches shall be employed to go no greater distance than ten miles from *London* or *Westminster*, and suburbs thereof. Sect. 41.

Every horse, hired by the mile or stage, shall be deemed to be hired to travel post, within this act, although the person hiring the same do not go or travel several stages upon a post road, or change horses; and although at the stage or place, at or to which such horses shall be hired, there shall not be any post-house, and although there shall not be any post established on the road upon which such horses shall be hired to go. Sec. 42.

If any person licensed to let horses shall die, his executors, administrators, or persons succeeding, may let horses to hire, until time he shall procure licence, and give security, without being liable to penalty of letting horses to hire without being licensed, provided same be taken out within 30 days after the death of postmaster, &c. and such person shall be subject to payment of duties as such postmaster, &c. Sec. 43.

After said first day of August, every postmaster, &c. so licensed to let horses, shall, at times of delivering



livering their accounts to the commissioners, or person appointed by them, at the head office, or to collector authorised by them, make oath, or subscribe affirmation before them, or person appointed by them, or collector, [*in form therein set forth;*] and if postmaster, &c. so licensed, commit perjury he shall be liable to penalties thereof by law; and shall refuse to take the oath or affirmation, collector may refuse to receive the money due; and postmaster, &c. shall be liable to the penalty of 20 l. for every account so refused to be attested or affirmed, Sect. 44.

After the said first day of August, if any person who shall keep any coach, berlin, landau, chariot, calash, chaise-marine, chaise, diligence, or carriage with four wheels, or any calash, chaise, chair, or carriage with two wheels, to be employed as public stage-coaches or carriages, for conveying passengers for hire, shall let out the same, without having first obtained a license, he shall forfeit, for every time such coach, diligence, or other carriage shall be used, 10 l. Sect. 45.

Two of stamp-duty commissioners, or person authorised by them, shall grant licences to let out for hire, coach, diligence or carriage, for one year, to commence from said first day of August, upon all licences to be granted on or before that day, and upon licences to be first granted to any person after the said first day of August, to commence from the day of the date of such licence; which said licence shall be renewed at least 10 days previous to the expiration of the year; and if person so licensed, shall continue to let out for hire such coach, diligence, or carriage, he shall renew such licence from year to year, paying down sums due

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due for same, and so yearly as long as he shall continue to let out coach, &c. Sec. 46.

No person so licensed, shall, by virtue of one licence, keep more than one coach or carriage. Sect. 47.

Every person licensed to use any coach, diligences, or carriages, to be employed as public stage coaches, shall pay one penny for every mile every such coach or other carriage shall be so used to travel. Sec. 48.

Every person so licensed as aforesaid, shall, at the time of receiving such licence, declare from what and to what place such coach or carriages is intended to be used, distinguishing the distance or number of miles between the two extreme towns or places such coach or carriage is intended to go, and the number of journies each such coach or carriage is intended to be used, either in the day or in the week, that the same may be inserted in such licence; and every person so licensed, shall give security, by bond, in 20 l. or in treble the sum to which the duty for the journies inserted in such licences for one month would amount unto, in the option of the said commissioners, with a condition for the faithful accounting for and paying such sums as may be due for the journies expressed in such licences. Sec. 49.

All coaches or carriages to be licensed, that shall go from *London* or *Westminster* to any place in the country, or come from the country to any place in *London* or *Westminster*, shall be licensed at the head office by commissioners, or some person authorised by them. Sec. 50.

Major part of stamp-duty commissioners, or their officers, shall make such allowances as shall appear to be just, to any person licensed to use any coach

coach or carriage, upon oath made by the owner there, before major part of said commissioners, or their officers, as to the number of journies actually made in a day by coach or carriage, where the same shall differ from the number expressed in such licences; major part of said commissioners are to make such regulations, with respect to such coaches, and carriages, where such allowances are applied for, as they shall find necessary, as well for securing the duties on such coaches, or carriages, as doing justice to the owners or proprietors thereof. Sect. 51.

Every person so licensed, shall mark or paint, on outside pannel of each door, before he shall use the same, his christian and surname, with name of place whence they set out, and to which they are going, in large and legible characters, in letters of a colour distinct from that of the carriage, each letter at least one inch in length, under the penalty of ten pounds; and every proprietor of coach or carriage licensed from and to *London*, shall, on the first Monday in every month, between the hours of eight in the morning and two in the afternoon, unless the same be an holiday, clear the said duties charged and due, to the receiver-general of stamp-duties, or proper officer for collecting same, at head office; and if proprietor shall be licensed from country to other-town, then proprietors shall clear duties to person authorised by three commissioners of stamp-duties, under the penalty of 5 l. Sect. 52.

Every such licensed proprietor of any coach or carriage, who shall discontinue the use of the same, shall give notice in writing, seven days at the least, before he shall lay down same, and shall have such notice indorsed upon the back of his licence or bond,



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bond, and from thenceforth, on payment of all arrears, shall be no longer chargeable. Sect. 53.

Receiver-general at the head office, and other collectors, shall make an allowance to the several postmasters, innkeepers, and other persons, licensed to let horses to hire, by the mile, stage, or day, for all monies by them paid on account of the duties on horses so hired; and they shall be entitled respectively to deduct, for their own use, 3d. in the pound, out of the monies by them regularly accounted for and paid to such receiver general, or other collector. Sect. 54.

If any person shall counterfeit, or cause so to be, or assist therein, any ticket, note, or certificate, with an intent to defraud; or shall publish as true, any false ticket, &c. with such intent, he shall forfeit 50 l. Sect. 55.

All pecuniary penalties shall be divided (if prosecution within six calendar months from the time of any such penalth being incurred); one moiety to his Majesty, and the other, with full costs, to person who shall inform for same. Sect. 56.

All penalties, to amount of 50 l. or more, shall be sued for in courts at *Westminster*, for offences in England and Wales, or Berwick upon Tweed; and in court of Sessions, Justiciary, or Exchequer in Scotland, for offences there, by action of debt, &c. where no essoin, &c. or more than one imparlance, shall be allowed. Sect. 57.

Such distribution of penalties shall be confined to suing for the same within time before limited; and that, in default thereof, no informer shall have part of such penalties, but whole shall belong to his Majesty, and shall be recoverable by Attorney General, or Lord Advocate of Scotland; Sect. 58.

Justice

# POSTHORSE ACT. 81

Justice of the peace may hear and determine offence which subjects to pecuniary penalty, not amounting to 50l. who is required, upon any information or complaint, to summon party accused, and also witnesses, and examine matter of fact; and, upon proof by confession or oath of one witness, to give judgment for the penalty, and issue out his warrant for levying forfeitures on the goods of offender, and to cause sale thereof, in case they shall not be redeemed within six days, rendering to the party the overplus (if any); and where goods cannot be found sufficient to answer penalty, to commit offender to prison, to remain for six months, unless penalty sooner paid; and if any person shall find himself aggrieved, he may (upon giving security to the amount of the value of penalty, with such costs, in case judgment be affirmed), appeal to next general quarter sessions, who are finally to hear same; and in case judgment be affirmed, justices to award payment of costs of appeal. Provided, that if the next general quarter sessions shall fall within six days after conviction, person convicted may give such security to appeal to the next subsequent Quarter sessions. Sect. 59.

If any person shall be summoned as a witness, and shall neglect or refuse to appear at time and place appointed, without a reasonable excuse, to be allowed of by justice, or appearing shall refuse to be examined, and give evidence, he shall forfeit 40s. Sect. 60.

All summonses, by justice, against the owners of coaches or carriages to be licensed, that shall be left at the inn or place where diligence or carriage shall put up, with the book-keeper, which shall be

L

deemed





*A Correct alphabetical LIST of all the STAMPS  
used in GREAT BRITAIN, brought down to  
1785.*

**A**CTIONS, entry of for 40s. and upwards.  
*Two shillings and sixpence.*

Acts. See Notarial Acts.

Adjudication, appraisings, charter, resignation, clare  
constat, cognition of heirs, heritable right, confirmation,  
novodamus, principal and original instrument of surren-  
der, retour, saisine, and service in Scotland.

*Four shillings and ninepence.*

Administration, letters of. See Probate.

Admiralty. See Appeal

Admission into corporations or companies.

*Four shillings.*

—— into any inn of Chancery.

*Two shillings.*

—— into any of the four inns of Court.

*Eight pounds two shillings.*

Admittance of fellow of college of physicians, attorney,  
clerk, advocate, proctor, notary, or other officer of any  
court whatsoever in England.

*Eight pounds.*

Advertisement in newspaper or periodical pamphlet.

*Two shillings and sixpence.*

Advocate. See Admittance.

Affidavit in any court of law or equity, at Westmin-  
ster, or in any court of Great Sessions for the counties in  
Wales, or in the court of the county palatine in Chester,  
or copies thereof in any inferior court.

*One shilling and sixpence.*

Agreements (except where the matter of agreement  
shall not exceed 20l. and also except those for lease at  
rack rent of messuage under 5l. those for hire of labourer,  
artificer, manufacturer, or menial servant, and those re-  
lating to sale of goods, &c.)

*Six shillings.*

Allegation. See Citation

Almanack, book or sheet.

*Fourpence.*

Answer in court of equity. See bills, copy.

*Answer*

Answer in admiralty, ecclesiastical court, or cinque ports. See Notarial Acts.

Appeal, writ of. See Certiorari

— from admiralty, arches, or prerogative court of Canterbury or York. *Six pounds.*

Appearance on common bail. *One shilling.*

— on special bail. *Two shillings.*

Apprentices indentures. See Bond.

Duty on consideration given with clerks and apprentices, if 50l. or under, 6d. per pound; if above 50l. 1s. per pound.

Appraisings. See Adjudication.

Articles of clerkship. See Bond.

Assignments of bail Bonds. *One shilling.*

Attachment in admiralty or cinque ports. *Ten shillings.*

Attorney, letter of. See Bond

— admittance of. See Admittance.

Award. *Five shillings.*

Bail-bonds, and assignments thereof, *One shilling.*

Barrister. See Certificate.

Beneficial warrant under sign manual, (except for navy, army, or ordnance) *Seven shillings and sixpence.*

Bill in court of equity, copy of. See Copy.

— of exchange, promissory or other note, draft or order. *Sixpence.*

Bill of lading, *One shilling.*

— Middlesex. See Original Writ.

Bills, answers, replications, rejoinders, demurrers, interrogatories, depositions taken by commissions, and other proceedings in courts of equity, *Two shillings and sixpence.*

Birth, entry of, *Threepence.*

Bonds (except such as are given as security for money) charter-party, contract, deed, or deed poll, indenture, obligatory instrument, letter of attorney, lease, procuration, and release, *Six shillings.*

Bonds given as security for payment of money, if not above 100l. *Five shillings.*

Bonds, if above 100l. and under 500l. *Ten shillings.*

Bonds, if of 500l. or upwards, *Fifteen shillings.*

Book Almanack. See Almanack.

Briefs

- Briefs for collecting charitable benevolence, &c.** *Two pounds.*
- Burial, entry of,** *Threepence.*
- Capias, writ of.** See Original writ.
- Cards, per pack,** *One shilling and sixpence.*
- Carts.** See Licences.
- Catalogue.** See Inventory.
- Certificate of barrister in any of the inns of court,** *Fourteen pounds.*
- or debenture for drawbacks,** *Two shillings.*
- Certificate for marriage,** *Five shillings.*
- Certificate.** See Register, Registry, Sacrament.
- Certiorari, writ of error, or writ of appeal, except to delegates,** *Six shillings.*
- Charter.** See Adjudication.
- party,** See Bond.
- Christening, entry of,** *Threepence.*
- Citation or monition, libel or allegation, deposition or inventory, exhibited in any ecclesiastical court, courts of admiralty, or cinque ports, and all copies thereof, (except copies of citation or monition, for which see Notarial Acts)** *Two shillings and sixpence.*
- Clare Constat.** See Adjudication.
- Clerk.** See Admittance.
- Cognition of heirs.** See Adjudication.
- Collation, donation, or presentation to any ecclesiastical dignity, promotion, or benefice, of the yearly value of 10l. and upwards in the king's books,** *Six pounds.*
- Commission, ecclesiastical.** See Warrant.
- Common bail to be filed in any court whatsoever,** *One shilling and sixpence.*
- Confirmation.** See Adjudication.
- Contract.** See Bond.
- Conveyance, surrender of grants of offices, release, or other deed intolled in any court of record, or by any custos rotulorum or clerk of the peace,** *Ten shillings.*
- Copy of court roll.** See Surrender.
- of wills, depositions in Chancery, or other court of equity at Westminster, copy of any bill, answer, plea, demurrer, replication, rejoinder, interrogatories, or other proceedings**



proceedings whatsoever in such courts of equity,

*Three pence.*

See Affidavit, Citation, Declaration.

Copy of any surrender of, and admittance to, any custom right estate, not being copyhold, which shall pass by surrender and admittance, or by admittance only, and which shall not pass by deed, within England, Wales, and Town of Berwick upon Tweed, *Seven shillings.*

Copyhold estate. See Surrender.

Covenant, writ of. See writ of covenant.

Debenture for drawbacks. See Certificate.

1. Declaration, plea, replication, rejoinder, demurrer, or other pleading whatsoever, in any court of law at Westminster, or in any of the courts of the principality of Wales, or in any of the counties palatine of Chester, Lancaster, or Durham, and copies thereof, *Three pence.*

2. Declaration, plea, replication, rejoinder, demurrer, or other pleading whatsoever, in any inferior court of law, and copies thereof, *Two pence.*

Decree personal. See Warrant.

Dedimus potestatem. See Original Writ.

Deed, or deed poll. See Bond.

Deed to be inrolled. See Conveyance.

Degrees in Universities. See Register.

Demurrer at law. See Declaration, 1, 2.

— in equity. See Bills, Copy.

Depositions in courts of equity. See Bills, Copy.

— in ecclesiastical court. See Citation.

Dice, per pair, and all other things used for any game of chance, *Two shillings and six pence.*

Dispensation to hold two ecclesiastical dignities, or benefices, or other dispensation from the Archbishop of Canterbury, *Ten pounds.*

Donation. See Collation.

Draft for money. See Bill of Exchange.

Drawbacks. See Certificate.

Ecclesiastical commission. See Warrant.

Entry. See Actions, Burial, Register, Registry.

— writ of. See Writ of covenant.

Error, writ of. See Cettiorari.

Ex-

Exemplification, under the seal of any court,

*One pound.*

———. See Letters patent.

Faculty, from the Archbishop of Canterbury, or Master of the Faculties,

*Eight pounds.*

Fellow of the College of Physicians. See Admittance.

Final decree. See Notarial Acts.

Grant under the great seal, or the seal of the duchy of Lancaster, of any honour, dignity, promotion, franchise, liberty, or privilege, or the exemplification thereof,

*Eight pounds.*

Grant by copy of court roll. See Surrender

——— of land in fee, lease for years or other profits, not particularly charged under the great seal, of Exchequer, duchy or county palatine of Lancaster, or privy seal,

*Six pounds.*

Grant of office or employment above 50l. a year,

*Six pounds.*

Habeas Corpus,

*Five shillings.*

Hats, licence to sell retail, in London, Westminster, Borough, and within the bills of mortality,

*Two pounds.*

Ditto in other parts of the kingdom,

*Five shillings.*

Duty on every hat of 4s. or under,

*Threepence.*

Ditto above 4s. and not exceeding 7s.

*Sixpence.*

Ditto above 7s. and not exceeding 12s.

*One shilling.*

Ditto above 12s.

*Two shillings.*

Heretable right. See Adjudication.

Indenture. See Bond.

Indentures (Parish). See Parish Indentures.

Institution, or licence, ecclesiastical, in England, Wales, or Berwick upon Tweed,

*Fifteen shillings.*

Instrument obligatory. See Bond.

Interrogatories. See Bills, Copy.

Inventory, or catalogue of furniture, with reference to any agreement,

*Two shillings and sixpence.*

Inventory in ecclesiastical court, &c. See Citation.

Judgment. See Warrant.

Lading. See Bill of Lading.

Latitat. See Original Writ.

Lease of land, house, &c. See Bond.

*Lease*

Lease for years, or other profits, not particularly charged, under the great seal, seal of Exchequer, duchy or county palatine, of Lancaster, or privy seal, *Six pounds.*

Lease by copy of court roll. See Surrender.

Legacy. See Receipt.

Letter of attorney. See Bond.

Letters of administration. See Probate.

—— of mart. See Mart.

—— patent and exemplification thereof, *Six pounds.*

Libel. See Citation.

Licence ecclesiastical. See Institution.

—— for marriage, *Five shillings.*

—— for retailing beer and ale, *One pound one shilling.*

Licence to keep cart or other carriage with two wheels, (except such as are now charged with any duty under the management of the Commissioners of Excise, and those employed in agriculture, *Two shillings.*

Licence to keep waggon, wain, cart, or other carriage, with three or four wheels (except such as are now charged with any duty under the management of the Commissioners of Excise, *Four shillings.*

Licence for quacks in London, or within the distance of the penny-post, *One pound.*

If beyond the distance of the penny-post, *Five shillings.*

Licence for selling wine where the party has licences for retailing ale and spiritous liquors, *Two pounds four shillings.*

Where party has licence for retailing ale only, *Four pounds four shillings.*

Where party has no other licence, *Five pounds four shillings.*

Licence for selling wine in Scotland, where the party has licence to retail ale and spiritous liquors, *One pound six shillings and eight pence.*

Where the party has a licence for retailing ale only, *Two pounds thirteen shillings and four pence.*

Where the party has no other licence, *Three pounds six shillings and eight pence.*

Mandate. See Original Writ.

Marriage licence. See Licence.

Marriage



Marriage entry of, *Threepence.*  
 Mart, letters of, *Fifteen shillings.*  
 Matriculation in the Universities, *Four shillings.*  
 Medicines, Quack, sold for less than 2s. 6d.

*Threepence.*  
 Ditto, for 2s. 6d. and less than 5s. *Sixpence.*

Ditto, for 5s. and upwards, *One shilling.*

Ditto, licence for selling in London, *Twenty shillings per annum.*

Ditto, in the country, beyond the limits of the penny-  
 post, *Five shillings.*

*N. B.* Apothecaries and those who practice physic are  
 not liable to this duty, except for patent medicines. They  
 are payable at the Stamp Office.

Middlesex, bill of. See Original Writ.

Monition. See Citation, Warrant.

Newgate pardon, *Two pounds.*

Newspapers of half a sheet or less, *One penny halfpenny.*

— of one sheet, *Two pence.*

— for every additional half sheet, *One halfpenny.*

Nisi prius. See record

Notarial acts, protest, answer, sentence, and final de-  
 cree, in ecclesiastical courts, the courts of admiralty, or  
 cinque ports, and copies thereof, and copies of citation  
 or monition, *Two shillings.*

Notary. See Admittance.

Note promissory, for any sum less than 10l. payable  
 on demand, *Three pence.*

For any sum less than 50l. except those mentioned  
 above, *Sixpence.*

For any sum amounting to 50l. and upwards, *One shilling.*

*N. B.* Foreign bills of exchange and promissory notes  
 are charged with a duty of sixpence only for each copy

Novodamus. See Adjudication

Obligatory Instrument. See Bond.

Officer of any court. See Admittance.

Order for payment of money. See Bill of Exchange.

Order in any court at Westminster, and copy,

*One shilling and sixpence.*  
 M Original

Original writ (unless proœcapias) subpoena bill of Middlesex, latitat, writ of capias quo minus, writ of dedimus potestatem, every other writ, process, or mandate, for forty shillings or upwards, *Two shillings and sixpence.*

Pamphlets of half a sheet, or less, *A halfpenny.*

———— of one sheet, *One penny.*

———— per sheet, for every sheet in one copy of every pamphlet, not exceeding six sheets in octavo, or a lesser page, twelve sheets in quarto, and twenty in folio,

*Two shillings.*

Pardon of corporal punishment, crime, forfeiture, offence, or money above 100l. *Six pounds.*

Pardon. See Newgate pardon.

Parish indentures, *Sixpence.*

Passports, *One shilling.*

Personal decree. See Warrant.

Plea at law. See Declaration

—— in equity. See Copy.

Pleadings in superior courts. See Bill, Copy, Declaration 1.

Pleadings in the inferior courts. See Declaration 2.

Policy of assurance on house, goods, or life, ship, cargo, or both, or any sum not exceeding 100l. *Six shillings.*

If above 1000l. *Eleven shillings.*

Postea. See Bond

Presentation to any ecclesiastical dignity, promotion, or benefice, of the yearly value of 10l. and upwards in the King's books, *Six pounds.*

Probate of wills, or letters of administration, of any estate above 20l. and under 100l. *Ten shillings.*

If the estate is of the value of 100l. and under 300l.

*Two pounds ten shillings.*

If the estate is of the value of 300l. and under 600l.

*Four pounds ten shillings.*

If the estate is of the value of 600l. and under 1000l.

*Five pounds ten shillings.*

If the estate is of the value of 1000l. and upwards,

*Six pounds ten shillings.*

Proctor. See Admittance.

Quack medicines. See Medicines.

Quo minus. See Original Writ.

Receipt

Receipt for for 2l. and not amounting to 20l.

———— For 20l. and upwards, *Twopence.*

All receipts, however small the sum, where the words  
*in full, or as a satisfaction of all demands,* *Fourpence.*

Receipt for legacy or share of personal estate not ex-  
ceeding 20l. *Fourpence.*

———— if not exceeding 20l. and under 100l. *Five shillings.*

———— if amounting to 100l. *Ten shillings.*

———— and an additional 20s. for every further 100l. *Two pounds.*

N. B. Wives, children, and grandchildren pay but  
half these legacy duties, nor do they pay any part of the  
additional 20s. for every further 100l.

Recognizance, and entries thereof statute staple, or  
statute merchant, relaxation and sentence in admiralty,  
*significavit pro corporis deliberatione,* *Ten shillings.*

Record of nisi prius and postea, *Five shillings.*

Register, entry, testimonial, of degrees in the Univer-  
sities, *Two pounds.*

Registry, entry, testimonial, or certificate of degree  
in any inn of court, *Fourteen pounds.*

Rejoinder at law. See declaration.

———— in equity. See Bills, Copy.

Relaxation and sentence in admiralty. See Recogni-  
zance.

Release. See Bond.

———— inrolled. See conveyance.

Replication at law. See Declaration.

———— in equity. See Bills, Copy.

Reprieve, *Six pounds.*

Resignation. See adjudication.

Retour. See Adjudication.

Rule or order in any of the courts at Westminster, and  
copies thereof, *One shilling and sixpence.*

Sacrament certificate, *One shilling.*

Saifine and service. See Adjudication.

Sentence. See Notarial Acts.

———— in Admiralty. See Recognizance.

Sheet Almanack. See Almanack.

Signifi-



Significavit pro corporis deliberatione. See Recognizance.

Special bail, and appearance thereon, *Two shillings.*

Statute merchant. See Recognizance.

—— staple. See Recognizance.

Stock. See Transfer.

Subpoena. See Original Writ.

Surrender of, or admittance to, any copyhold land or tenement in England, Wales, or Berwick upon Tweed; or grant, or lease, by copy of court roll, or any other copy of court roll, of any honour or manor, within the same parts, except the original surrender to the use of a will, and the court book or roll itself, *Seven shillings.*

Surrender of grants or offices. See Conveyance.

—— principal and original instrument of. See Adjudication.

Testimonial. See Register, Registry.

Transfer of stock in any company, society, or corporation, *Ten shillings.*

Universities degrees in. See Register.

Waggons. See Licences.

Warrant beneficial. See Beneficial warrant.

Warrant, monition, or personal decree, in admiralty or cinque port, judgment, and record of nisi prius and postea, *Five shillings.*

Wills. See Copy.

—— probate of. See Probate.

Wine Licence. See Licence.

Writ. See Original Writ.

—— of covenant for levying fines, writs of entry, *Fifteen shillings.*

Writ of error. See Certiorari.

—— of habeas corpus, *Five shillings.*

END OF PART I.



ABSTRACT, &c.

OYER AND TERMINER ACT.

25 GEO. III. CHAP. 18.

An Act to impower the Justices of Oyer and Terminer and Gaol Delivery of *Newgate* for the County of *Middlesex*, to continue to hold a Session of Gaol Delivery of *Newgate*, begun to be holden before the Effoign Day of Term, and Sitting of the King's Bench at *Westminster*, notwithstanding the happening of such Effoign Day, or the Sitting of the said Court of King's Bench at *Westminster*, or elsewhere in the said County of *Middlesex*.

**A**FTER the 3d day May, 1785, when any session of oyer and terminer and gaol delivery of the said gaol of *Newgate* for the county of *Middlesex*, shall have been begun to be holden before Effoign Day of any term, the same session shall and may be continued, and business thereof finally concluded, notwithstanding the happening of such effoign day, or the sitting of court of King's Bench at *Westminster*, or elsewhere in the said county of *Middlesex*. Sect. 1.

Act shall be deemed a publick act.

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PUBLIC OFFICE ACT.

25 Geo. III. Chap. 19.

An Act for appointing Commissioners to enquire into the Fees, Gratuities, Perquisites, and Emoluments, which are, or have been lately, received in the several Public Offices therein menntioned;

PART. II.

B

to

to examine into any Abuses which may exist in the same; and to report such Observations as shall occur to them, for the better conducting and managing the Business transacted in the said Offices.

**T**HE lords commissioners of the treasury, paymaster general, commissioners of customs and excise, of taxes, stamps, and salt duties, postmaster general, surveyor general, and auditors of the land revenue, surveyor general of the woods and forests, and commissioners of hackney coaches, and of hawkers and pedlars, commissioners of admiralty, treasurer of the navy, navy and victualing, and sick and hurt seamen, principal secretaries of state, the master general of the ordnance, secretary at war, shall, with all convenient speed, lay the returns of the usual fees, gratuities, perquisites, and emoluments, taken by clerks or officers, or copies thereof, with those of annual establishments, and incident bills for defraying the contingent expences of the said offices, as they stood in the year 1782, or in such preceding and subsequent years, before Sir John Dick, Bart. William Mollison, and Francis Baring, Esqrs. two of whom shall take into their consideration all the said returns, establishments, and incident bills, and shall proceed thereupon according to their instructions from the King in council; and to report their proceedings, under hand and seal, to the King in council, upon each office, specifying what officers and clerks belong to or are employed in the same, and their duty services and attendance, with the fees, gratuities, perquisites, and emoluments, which they, or their under clerks are intitled to, with observations and plans for correction and improvement, or abolishing or regulating the said fees, &c. and in all cases in which they shall be of opinion that any fees ought to continue, consider and report whether it will be practicable to appoint a person to receive and distribute the same, under the directions of the several boards or principal officers, as shall be hereafter settled. Sect. 1.

Two of the said commissioners to examine upon oath,  
all





## PUBLIC OFFICE ACT. 3

all persons employed under the lords commissioners of treasury, admiralty, the principal secretaries of state, the master general of the ordnance, and secretary at war, and persons in any other of the offices or departments before mentioned, application to the principals of the said offices, and all other persons who have had any dealings or transactions with the said offices, or their representatives, touching fees, gratuities, perquisites, and emoluments. Sect. 2.

Two of the said commissioners shall examine into any corrupt and fraudulent practices: and to meet in London and Westminster, as they find most convenient, with or without adjournment, and to send their precept under hand and seal, for any person, books, papers, writings, or records. Sect. 3.

Commissioners to take an oath, before the chancellor of the Exchequer. Sect. 4.

Persons, upon examination upon oath before the said commissioners, wilfully and corruptly giving false evidence, subject to pains and penalties of wilful and corrupt perjury. Sect. 5.

In case of a vacancy by death or resignation, his Majesty to nominate successor. Sect. 6.

Act to continue in force until the end of next session of parliament. Sect. 7.

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## COURT OF CONSCIENCE ACT.

25 Geo. III. Chap. 45.

An Act for reducing the Time for the Imprisonment of Debtors committed to Prison, upon Prosecutions in the Courts of Conscience, in *London, Middlesex*, and the Borough of *Southwark*, to the same Periods in each Court; and for abolishing Fees paid by those Debtors to Gaolers, or others, on account of such Imprisonment.

#### 4 COURT OF CONSCIENCE ACT.

**A**FTER the 24th day of June, 1785, debtor who has been, or shall be committed by order of any court, for the recovery of small debts, in London, Middlesex, and Borough of Southwark, where debt does not exceed 20s. shall be kept in custody more than 20 days from his commitment; and where debt does not amount to, or exceed 40s. more than 40 days from the time of his commitment. Sect. 1.

When time of commitment shall expire, he shall immediately be discharged and set at liberty without fee; gaoler demanding fees shall forfeit 5l. Sect. 2.

Two justices shall hear and determine offence; who, upon information exhibited, or complaint, are to summon party accused, and witnesses, and to examine into the matter of fact; and upon due proof made thereof by the oath of one witness, or voluntary confession of party, to give judgment for penalty, and award their warrant for levying same on goods of offender, and to cause sale thereof, in case they shall not be redeemed in four days, rendering to the party the overplus; and where the goods cannot be found sufficient to answer penalty, to commit offender to remain for two months, unless penalty sooner paid. Sect. 3.

Forfeitures and penalties to be divided, one moiety to the poor of the parish in which offence was committed, and the other moiety to the person who shall inform and sue for same. Sect. 4.

No person shall be liable to be convicted unless complaint or information be made against person within two calendar months after offence. Sect. 5.

Court or commissioners shall not issue process against body of any person where the party intitled to the benefit of order shall have warrant against his goods. Sect. 6.

After said 24th day of June, no person shall be capable of acting as commissioner unless a householder within the district for which he shall act, and shall be possessed of a real estate of the annual value of 20l. or of a personal estate of 500l. and if person not so qualified, shall presume to act, he shall forfeit 20l. to person who shall sue for same; to be recovered in any courts of record at Westminster, with full costs, by action of debt, on

## BRICK ACT.

5

or on the case, wherein no effoin, &c. or more than one imparlance, shall be allowed; and the person so prosecuted shall prove that he is qualified, otherwise shall pay the said penalty, upon proof being given of his having acted as a commissioner; provided action be commenced within six calendar months after offence committed, Sect. 7.

Act shall be deemed a public act. Sect. 8.

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## BRICK ACT.

25 Geo. III. Chap. 66.

An Act to explain and amend an Act, made in the 24th Year of the Reign of His present Majesty, intituled, *An Act for granting to His Majesty certain Rates and Duties upon Bricks and Tiles made in Great Britain; and for laying additional Duties on Bricks and Tiles imported into the same.*

**S**UCH part of stat. 24 Geo. III. Chap. 24. as relates to removing bricks or tiles before officers of excise shall have taken an account thereof, and to keeping such of them as had not been surveyed, and an account taken of them by such officer, separate and apart from other bricks and tiles, repealed. Sect. 1.

After 1st of August, 1785, if any brick or tile maker shall remove bricks or tiles before proper officer of excise shall have taken an account thereof, and charged the duties thereupon, he shall forfeit 50l. and bricks and tiles so carried away, in possession of any brickmaker, tilemaker, or dealer, shall be forfeited, and be seized, or the value thereof, one moiety to his Majesty, and the other to informer. Sect. 2.

Every brick or tilemaker shall keep bricks and tiles, not surveyed and charged, separate from all bricks and tiles surveyed and charged, on forfeiture of 50l. Sect. 3.  
After



After said 1st day of August, every brick or tilemaker shall, while bricks are hardening, place them so that the officer of excise may easily take an account thereof; and if brick and tilemaker shall, after said 1st day of August, place such bricks or tiles, with intent to make it difficult for the officer of excise to take an account, he shall forfeit 50l. Sect. 4.

All fines, penalties, and forfeitures shall be sued for by law of excise, or by action of debt, bill, plaint, or information, in courts of record at Westminster, or in exchequer of Scotland; and one moiety shall be to his Majesty, and the other to informer. Sect. 5.

Action to be commenced within three months next after the matter done, and laid in proper county; and defendant may plead the general issue, and give this act and the special matter in evidence; and if afterwards verdict pass for defendant, or plaintiff become nonsuited, or discontinue, or judgment be given against him, upon demurrer or otherwise, defendant shall have treble costs. Sect. 6.

### 25 Geo. III. Chap. 1.

An Act for confining, for a limited Time, the Trade between the Ports of the United States of America, and His Majesty's Subjects in the Island of Newfoundland, to Bread, Flour, and live Stock, to be imported in none but British built Ships, actually belonging to British Subjects, and navigated according to law, clearing out from the Ports of His Majesty's *European* Dominions, and furnished with a Licence, according to the form hereunto annexed.

### 25 Geo. III. Chap. 2.

An Act for continuing and granting to His Majesty certain Duties upon Malt, Mum, Cyder, and Perry, for the Service of the Year 1785.

### 25 Geo. III. Chap. 3.

An Act for the Regulation of His Majesty's Marine Forces while on Shore.

25 Geo.



25 Geo. III. Chap. 4.

An Act for granting an Aid to His Majesty by a Land Tax, to be raised in *Great Britain*, for the Service of the Year 1785.

25 Geo. III. Chap. 5.

An Act for further continuing, for a limited Time, an Act made in the 23d Year of the Reign of His present Majesty, intituled, "An Act for preventing certain Instruments from being required from Ships belonging to the United States of *America*; and to give to his Majesty, for a limited Time, certain Powers for the better carrying on Trade and Commerce between the Subjects of his Majesty's Dominions, and Inhabitants of the said United States;" and for continuing, for a limited Time, an Act made in the 24th Year of the Reign of his present Majesty, intituled, "An Act to extend the powers of an Act, made in the 23d Year of his present Majesty, for giving his Majesty certain Powers for the better carrying on Trade and Commerce between the Subjects of his Majesty's Dominions, and the Inhabitants of the United States of *America*, to the Trade and Commerce of this Kingdom with the *British Colonies* and Plantations in *America*, with respect to certain Articles therein mentioned."

SAID statutes, viz. 23 Geo. III. chap. 39. and 24 Geo. III. chap. 45. continued until 5th April, 1786. Sect. 1.

25 Geo. III. Chap. 6.

An Act for punishing Mutiny and Desertion, and for the better Payment of the Army and their Quarters.

25 Geo. III. Chap. 7.

An Act for the more speedy and easy recovery of small Debts within the Town and Ports of *Faversham*, the hundreds of *Faversham* and *Boughton*, and the several Parishes

Parishes of *Ospringe*, *Seafalter*, and *Whitstable*, in the County of *Kent*.

25 Geo. III. Chap. 8.

An Act for defraying the Charge of the Militia in that Part of *Great Britain* called *England*, for one Year, beginning the 25th Day of March, 1785.

25 Geo. III. Chap. 9.

An Act for paving, cleaning, and lighting the High-street, and other Places within the Town of *Huntingdon*, and for removing and preventing Nuisances and other Annoyances therein.

25 Geo. III. Chap. 10.

An Act for building a new Gaol, and penitentiary House, and certain new Houses of Correction, for the County of *Gloucester*, and for regulating the same.

25 Geo. III. Chap. 11.

An Act for raising a certain Sum of Money by Loans on Exchequer Bills, for the Service of the Year, 1785.

25 Geo. III. Chap. 12.

An Act for raising a further Sum of Money, by Loans or Exchequer Bills for the service of the Year, 1785.

25 Geo. III. Chap. 13.

An Act for repairing the Highway, Bridges, and Ferries, in the County of *Perth*.

25 Geo. III. Chap. 14.

An Act for draining and preserving certain low Lands, within the Parish of *Tunberland*, in the County of *Lincoln*.

25 Geo. III. Chap. 15.

An Act to enlarge the Term and Powers of several Acts, relating to the Harbour of *Liverpool*; and for making  
two



two additional Docks and Piers, in or near the Port of *Liverpool*.

25 Geo. III. Chap. 16.

An Act for taking down the present Market House, and certain other Buildings, in the Town of *Uxbridge*, for the Purpose of widening the High-street, and for paving the Foot-ways, and lighting and cleaning the Streets, and other Places within the said Town; and removing and preventing Nuisances and Annoyances therein; and for changing the course of the Road, between Mercer's Bridge and High Bridge; and for rebuilding the said Market House.

25 Geo. III. Chap. 17.

An Act to enable the House of Commons to authorize the Select Committee, appointed to try the Merits of the Petition of the Honourable *Saint Andrew Saint John*, complaining of an undue Election for the County of *Bedford*, to proceed in case the said Select Committee shall be reduced to a less Number than is prescribed by an Act, made in the 10th Year of his present Majesty, intituled, *An Act to regulate the Trials of controverted Elections, or Returns of Members to serve in Parliament*.

**I**F the said select committee shall, by the indisposition or death of any of the said members of the said select committee, be further reduced to eleven, House of Commons may, upon application, authorize said select committee to proceed in the matters referred to them, and report upon the same.

25 Geo. III. Chap. 18, and 19. See above.

25 Geo. III. Chap. 20.

An Act for appointing Commissioners to put in execution, an Act of this Session of Parliament, intituled, *An Act for granting an Aid to His Majesty by a Land Tax, to be raised in Great Britain, for the Service of the Year, 1785*; together with those named in three former

mer Acts, for appointing Commissioners of the Land Tax, and with those named in the Land Tax Act, of the 23d Year of His present Majesty's Reign, and in the Land Tax Act of this Session of Parliament.

25 Geo. III. Chap. 21.

An Act to render more effectual several Acts of Parliament, for erecting Hospitals and Work-houses, within the City and County of the City of *Exon*, for the better employing and maintaining the Poor there; and to raise further Sums of Money for the better carrying the Purposes of the said Acts into Execution.

25 Geo. III. Chap. 22.

An Act for repealing so much of an Act made in the last Session of Parliament, as relates to the distillation of Corn Spirits in small Stills, in certain Counties or Districts of the Highlands, in that Part of *Great Britain*, called *Scotland*; and for authorising Commissioners of Excise in *Scotland* to grant Licences, to Persons living in the said Counties or Districts, to distil Spirits from Barley, Bear, or Big, the growth of the said Counties; and for imposing a Duty on such Licences.

25 Geo. III. Chap. 23.

An Act for the better paving, cleaning, lighting, and watching the Streets, Lanes, Yards, Courts, Alleys, and Passages, within that Part of the Parish of *Saint Mary Magdalen Bermondsey*, in the County of *Surry*, called *The Water-side Division*, and for removing and preventing Nuisances and Annoyances therein; and for lighting and watching certain Parts of and belonging to the Turnpike Road, leading from the East End of *New-street*, in *Southwark*, to *Deptford*, in the County of *Kent*, within the said *Water-side Division* of the said Parish therein mentioned.

25 Geo. III. Chap. 24.

An Act to repeal so much of an Act made in the last Session of Parliament, as imposes Duties on all Stuffs made

made of Cotton and Linen mixed, and Stuffs wholly made of Cotton Wool wove in *Great Britain*, not being printed, painted, or stained; and on Licences for bleaching or dying the same.

**A**FTER passing this act, so much and such Part of stat. 24 Geo. III. chap. 40. as imposes Duties on all cotton stuffs made of cotton and linen mixed, and stuffs wholly made of cotton wool wove in *Great Britain*, not being printed, painted, or stained, and on licences for bleaching or dying the same, repealed.

25 Geo. III. Chap. 25.

An Act for allowing further Time for the Importation of Goods the Produce or Manufacture of the Island of *Tobago*, upon Payment of the *British* Plantation Duties.

**T**HE planters, merchants, and Inhabitants of the said island of *Tobago*, may import directly from thence into this kingdom any goods, wares, and merchandizes, being the growth, or manufacture of the said island, in any ship clearing out from the said island on or before the 31st day of December, 1785, upon payment of such duties as would have been due and payable for such goods, if they had been imported from any of the *British* West India islands in *British* ships, under such and the like restrictions, rules and regulations, as are contained in stat. 23 Geo. III. chap. 14. for allowing the importation of goods from *Europe* in neutral ships, into the islands of *St. Christopher*, *Nevis*, *Montserrat*, *Dominica*, *St. Vincent*, *Grenada*, and the *Grenadines*. Sec. 1.

Importer of such goods from the said island of *Tobago*, shall make oath, before the collector or comptroller of his Majesty's customs at the port of importation in this kingdom, that to the best of his knowledge and belief, the goods so imported are really the growth and manufacture of the said island, and that the same were actually shipped on or before 31st Day of December, 1785, and have directly imported from thence, or touching only at *British* islands. Sec. 2.



## 25 Geo. III. Chap. 26.

An Act for the better Preservation and Improvement of the River *Wear*, and Port and Harbour of *Sunderland*, in the County Palatine of *Durham*.

## 25 Geo. III. Chap. 27.

An Act for the better Relief and Employment of the Poor, within the Hundreds of *Tunstead* and *Happing*, in the County of *Norfolk*.

## 25 Geo. III. Chap. 28.

An Act for opening an easy and commodious Communication from the High Street of *Edinburgh* to the Country Southward; and also from the *Lawn Market* to the new extended Royalty on the North, and for enabling Trustees to purchase Lands, Houses, and Areas for that Purpose; for widening and enlarging the Streets of the said City, and certain Avenues leading to the same; for enlarging the public Market and Communications thereto; for regulating certain Taxes, for lighting the said City; for providing an additional Supply of Water; for extending the Royalty of the said City, and for levying an additional Sum of Money for statute Labour in the middle District in the County of *Edinburgh*.

## 25 Geo. III. Chap. 29.

An Act to explain, amend, and render more Effectual an Act passed in the 23d Year of his present Majesty's Reign, intituled, *An Act for authorizing the Treasurer of the Navy to pay the Garrison and Naval Department at Gibraltar, the like Bounty for destroying certain Spanish Ships of War*, as is allowed to the Officers and Men on board any of his Majesty's Ships of War, taking or destroying Ships of War belonging to the Enemy.

## 25 Geo. III. Chap. 30.

See page 7, of first part of this collection, the "Shop Act."

25. Geo.

25 Geo. III. Chap. 31.

An Act for better regulating the Office of Treasurer of his Majesty's Navy.

25 Geo. III. Chap. 32.

An Act for granting Annuities, to satisfy certain Navy, victualling, and transport Bills, and ordnance Debentures.

25 Geo. III. Chap. 33.

An Act for raising a further Sum of Money, by Exchequer Bills, for the Service of the Year 1785.

25 Geo. III. Chap. 34.

An Act for better paving, cleansing, repairing, lighting, and watching the Highways, Streets, and Lanes, of and in the Vill of *Ramsgate*, in the County of *Kent*, and for removing and preventing Annoyances therein, and for erecting a Market-house, and holding a public Market in the said Vill.

25 Geo. III. Chap. 35.

An Act for the more easy and effectual sale of Lands, Tenements, and Hereditaments of Crown Debtors, or of their Sureties.

25 Geo. III. Chap. 36.

An Act for building a new Bridge over the Haven of *Great Yarmouth*; and for enlarging the Town, and altering some of the Powers of an Act of the 12th Year of His present Majesty, for clearing, deepthning, repairing, maintaining, and improving the Haven and Piers of *Great Yarmouth*; and for deepthning and making more navigable the several Rivers emptying themselves into the said Haven; and for preserving Ships wintering therein from Accidents by Fire.

25 Geo. III. Chap. 37.

An Act for building a Bridge across the River of *Ayr*, at the Town of *Ayr*.

25 Geo.

## 25 Geo. III. Chap. 38.

An Act for vesting in *Edward Boncroft*, Doctor in Physic, his Executors, Administrators and Assigns, the sole Property of his Invention or Discovery of the Use and Application of certain Vegetables for dying, staining, printing, and painting certain valuable Colours, throughout that Part of His Majesty's Kingdom of *Great Britain*, called *England*, the Dominion of *Wales*, and Town of *Berwick upon Tweed*, for a limited Time.

## 25 Geo. III. Chap. 39.

An Act for the better preserving and maintaining the Pier and Harbour of *Cromarty*, in *North Britain*.

## 25 Geo. III. Chap. 40.

An Act for more effectually preventing Frauds and Abuses committed by Persons employed in the Manufactures of combing Wool, worsted Yarn, and Goods made from worsted, in the Counties of *Bedford*, *Huntingdon*, *Northampton*, *Leicester*, *Rutland*, *Lincoln*, and the Isle of *Ely*.

## 25 Geo. III. Chap. 41.

An Act to repeal Part of an Act, passed in the 6th Year of His present Majesty, for the Relief and Employment of the Poor of *Richmond*, in the County of *Surry*, and other Purposes in the said Act mentioned; and for making new Provisions for the Relief and Employment of the Poor, for the Repairs of the Highways, the paving, cleansing, lighting, and watching the Streets, and other Places, in the Town and Parish of *Richmond* aforesaid; for the removal and prevention of Annoyances, Obstructions, and Encroachments therein; for inclosing certain common or waste Lands within the said Parish, for the Use of the Poor; and to enable the Vestrymen of the said Parish to erect a Work-house thereon; and to purchase Land for a burial Ground; and also to enable His Majesty to shut up a Lane within said Parish, called *Love Lane*.



25 Geo. III. Chap. 42.

An Act for vesting in *Archibald Earl of Dundonald*, his Executors, Administrators, and Assigns, the sole Use and Property of a Method of extracting or making Tar, Pitch, essential Oils Volatile Alkali, Mineral Acids, Salts, and Cinders from Pit Coal, throughout His Majesty's Dominions, for a limited Time.

25 Geo. III. Chap. 43.

See Page 18, of the first Part of this Collection, the "Servants Act."

25 Geo. III. Chap. 44.

See Page 1, of the first Part of this Collection, the "Insurance Act."

25 Geo. III. Chap. 45.

See Page 3, "Court of Conscience Act."

25 Geo. III. Chap. 26.

An Act for the more effectual Transportation of Felons, and other Offenders, in that Part of *Great Britain*, called *Scotland*, and to authorize the Removal of Prisoners in Certain Cases.

25 Geo. III. Chap. 47.

See Page 34, of the first Part of this Collection, the "Carriage Act."

25 Geo. III. Chap. 48.

See Page 32, of the first Part of this Collection, the "Pawnbrokers Act."

25 Geo. III. Chap. 49.

See Page 49, of the first Part of this Collection, the "Coachmakers Act."

## ABSTRACTS, &c.

25 Geo. III. Chap. 50.

See Page 1, of the first Part of this Collection, the  
"Game Act."

25 Geo. III. Chap. 51.

See Page

25 Geo. III. Chap. 52.

An Act for better examining and auditing the publick  
Accounts of this Kingdom.

25 Geo. III. Chap. 53.

An Act for settling an Annuity of 9000l. on his Royal  
Highness the Duke of *Gloucester*, in lieu of the like  
Annuity, payable out of the Duties of four and one  
half *per centum*, in *Barbadoes* and the *Leeward Islands*.

25 Geo. III. Chap. 54.

See Page 60, of the first Part of this Collection, the  
"Coal, &c. Act."

25 Geo. III. Chap. 55.

See Page 54, of the first Part of this Collection, the  
"Glove Act."

25 Geo. III. Chap. 56.

An Act for the more effectually preventing Drivils and  
Frauds in the manufacturing of Cordage for shipping,  
and to prevent the illicit importation of foreign made  
Cordage.

25 Geo. III. Chap. 57.

See Page 63 of the first Part of this Collection, the  
"Posthorse Act."

25 Geo.

25 Geo. III. Chap. 57.

An Act to exempt Carriages, carrying the Mail, from paying Tolls at any Turnpike Gate in *Great Britain*.

**A**FTER 15th July, 1785, all carriages of what description soever, or horses, which shall be employed in conveying from one part of this kingdom to another the mail or packet, which shall be made up under the authority of postmaster general, shall be exempted, freed, and discharged from the payment of any tolls whatsoever.

25 Geo. III. Chap. 58.

An Act for the Encouragement of the Pilchard Fishery, by the allowing a farther Bounty upon Pilchards taken, cured, and exported.

25 Geo. III. Chap. 59.

An Act for granting to His Majesty a certain Sum of Money to be raised by Lottery.

**T**HE sum of 650,000l. to be raised by a Lottery, to consist of 50,000 Tickets, at 13l. each. Sect. 1.

The sum of 500,000l. the amount of the prizes. Sect. 4.

The fortunate tickets to be, two of 20,000l. three of 10,000l. five of 5000l. ten of 2000l. fifteen of 1000l. thirty of 500l. one hundred of 100l. one hundred and fifty of 50l. sixteen thousand two hundred and seventy-five of 20l. 1000l. to the owner of the first drawn ticket of the first day; 1000l. to such owner the fourth day, the seventh day, the tenth day, the thirteenth day, the sixteenth day; and 1000l. to the owner of the last drawn ticket. Sect. 9.

The lottery to begin drawing Feb. 6th, 1786. Sec. 10.

Forging tickets, &c. capital, and two of the managers may commit such offenders. Sect. 11.



## 25 Geo. III. Chap. 60.

An Act for granting to His Majesty a certain Sum of Money out of the Sinking Fund: and for applying certain Monies therein mentioned, for the Service of the Year, 1785; and for further appropriating the Supplies granted in this Session of Parliament; and for providing a Compensation to the Clerks in the Offices of the principal Secretaries of State, for the advantages such Clerks enjoyed before the commencement of an Act made in the 24th Year of the Reign of His present Majesty, for establishing certain Regulations concerning the Portage of Letters and Packets by the Post, between *Great Britain* and *Ireland*.

## 25 Geo. III. Chap. 61.

An Act to authorize the Lord High Steward of the Household, the Lord Chamberlain, the Master of the Horse, the Master of the Robes, and the Lords of the Treasury, separately, to pay Bounties granted by His Majesty to Persons in low and indigent circumstances.

## 25 Geo. III. Chap. 62.

An Act to prohibit for a limited Time the Exportation of Hay.

**F**ROM the passing of this act no hay shall be exported until one month after the Commencement of the next Session of Parliament. Sect. 1, 8. on forfeiture thereof, and 100l. per ton, and the vessel on board which it be exported. Sect. 1.

## 25 Geo. III. Chap. 63.

An Act for reducing the Allowance for Waste on Salt and Rock Salt, for regulating the Exportation of Salt to *Jersey*, *Guernsey*, *Alderney*, and *Sark*, for repealing the Laws allowing the Use of foul Salt for Manure only; for allowing a Drawback on the Exportation of *Glauber* and *Ipsom* Salts; for restraining Fish-curers from

## GOLD AND SILVER ACT. 19

from being Dealers in Salt; for regulating the Exportation of Herrings from the Isle of Man; for better securing the Duties on Salt, and for indemnifying Persons who have been guilty of Offences against the Laws relating thereto.

### 25 Geo. III. Chap. 64.

*An Act for altering and amending an Act made in the last Sessions of Parliament, intituled, An Act for granting to His Majesty certain Duties on all Gold and Silver Plate imported, and also certain Duties on all Gold and Silver wrought Plate made in Great Britain.*

**F**ROM July 24th, 1785, Persons appointed to receive duties payable for making of plate, may make an allowance of one sixth part of the duty for all plate brought into the assay office in an unfinished state. Sect. 1.

Two clauses in the above act of 24 Geo. III. chap. 53: respecting striking the Britannia mark of wrought gold and silver plate for exportation, repealed. Sect. 2.

Exports to be allowed 8s. per ounce Troy of gold or silver plate, or manufacture of gold, and sixpence for every ounce Troy of such plate or manufacture of silver, and proportionably for greater or less quantities. Sect. 3.

Exports of gold and silver watches, shall engrave in inside of every case, same number of figures, as on works of watches inclosed in case. Sect. 4.

### 25 Geo. III. Chap. 65.

*An Act for the further Encouragement of the British Fisheries,*

### 25 Geo. III. Chap. 66.

See Page 5th of this Second Part.

### 25 Geo. III. Chap. 67.

See Page

25 Geo.

## 25 Geo. III. Chap. 68.

An Act for appointing and enabling Commissioners further to examine, take, and state the public Accounts of the Kingdom.

## 25 Geo. III. Chap. 69.

An Act to repeal the Duties upon Flasks in which *Florence* Wine and Oil is imported; to permit the Importation of Wines in small Casks for private Use; to revive, continue, and amend so much of an Act made in the 16th Year of His present Majesty, as allows the Exportation of certain Quantities of Wheat and other Articles, to His Majesty's Sugar Colonies in *America*; for disallowing the Drawbacks on the Exportation of Snuff, for continuing the Permission to land Rum or Spirits of the British Sugar Plantations, before payment of the Duties of Excise, for reviving and continuing the Premiums upon the importation of Pitch, Tar, and Turpentine from *East Florida* into *Great Britain*; for allowing a Bounty upon the Exportation of Silk Gauzes, and a Drawback upon the Exportation of raw Silk.

## 25 Geo. III. Chap. 70.

See Page 21, of the first Part of this Collection, the "Servants Act," in the Notes.

## 25 Geo. III. Chap. 71.

An Act for extending the Time limited, by an Act of this Session, for delivering in Navy, Victualling, and Transport Bills.

THE officers of the navy and victualling offices, and the treasurer of navy, or his paymaster or cashier, at any time before 1st day of September, 1785, shall accept and take in any navy, victualling, or transport bills as shall be offered to them, by persons who have been prevented from subscribing them, and to compare the interest, and mark the same, and to make forth such certificates



tificates as directed by stat. 25 Geo. III. Chap 32. and Bank of England are to give credit for such stock and annuities as such persons would have been intitled to in respect of such bills, in case they had been delivered in before 6th July, 1783.

25 Geo. III. Chap. 74.

An Act for repealing the Duty imposed on Tea by an Act passed in the last Session of Parliament, and for granting other duties in lieu thereof; for repealing so much of several Acts as relates to the removal of Tea; for directing the Officers of Excise to examine and certify the exportation of exciseable Commodities, and for the better securing the duties on candles.

25 Geo. III. Chap. 75.

An Act to extend the Provisions of an Act made in the 23d Year of His present Majesty's Reign, "for granting to His Majesty a Stamp Duty on Registry of Burials, Marriages, Births and Christenings," to the Registry of Burials, Births and Christenings of Protestant Dissenters from the Church of Scotland.

**A**FTER the 1st day of October 1785, the provision of the said act, made in the 23d year of the reign of his present Majesty (chap. 67.) shall be extended to all his Majesty's Protestants subjects dissenting from the Church of England, and that the registers of births, burials and christenings of such of them as use infant baptism now kept or hereafter to be kept by them, shall be liable to the stamp duties by the said recited act imposed upon the registers of births, burials and christenings.

## 25 Geo. III. Chap. 76.

An Act for repealing the Duties on Linens to be printed, painted, stained or dyed in Great Britain, imposed by an Act made in the last Session of Parliament, and for granting other Duties in lieu thereof; and on Cotton Stuffs, Muslins, Fustians, Velvets, and Velverets, wove in Great Britain, to be printed, stained, painted, or dyed; and upon the importation of Linens, Cotton Stuffs, Muslins, Fustians, Velvets, and Velverets, printed, stained, painted, or dyed in foreign Parts.

**A**FTER 1st August 1785, the duties upon linens wholly made of hemp or flax, to be printed, painted, stained, or dyed in Great Britain, and in lieu thereof, upon all linens printed, stained, painted, or dyed (except linens dyed throughout of one colour) which shall be of greater value than sixteen pence, and not of greater value than two shillings and sixpence, by the yard in length at the ready money price, either in *London*, or at the nearest market town to the place where the same were manufactured, before they are printed, stained, painted, or dyed, one penny halfpenny for every square yard, and after that rate for a greater or lesser quantity, Sect. 1, 2.

For all such linens as aforesaid, worth more than two shillings a yard, three pence a yard.

For all mixed or cotton stuffs, valued at more than one shilling and eightpence, and not at more than three shillings a yard, two pence a yard.

For all mixed or cotton stuffs worth more than three shillings a yard, four pence a yard.

For all British muslins, worth more than one shilling and eight pence, and not more than three shillings, two pence a yard.

For all British muslins, worth more than three shillings a yard, four pence a yard.

For all fustians, velvets, velverets, dimities, and other figured stuffs made of cotton and other materials mixed,

OF

or wholly made of cotton wool, wove in Great Britain, one shilling and two pence a yard.

For all foreign muslins to be printed, stained, painted, or dyed, worth more than one shilling and six pence, and not more than three shillings a yard, four pence a yard.

And for all such foreign muslins of greater value than three shillings a yard, six-pence a yard. *Id. ib.*

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